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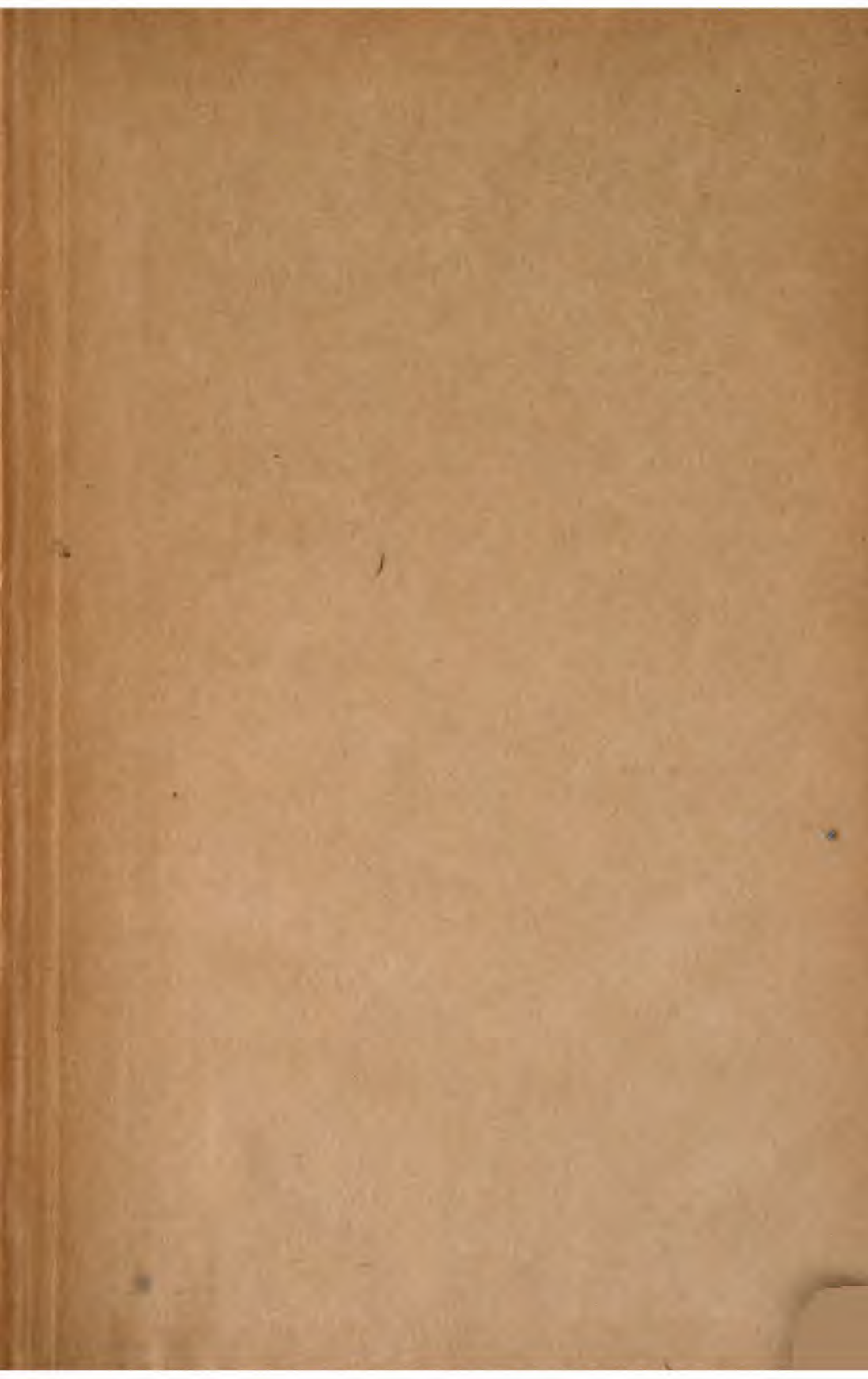


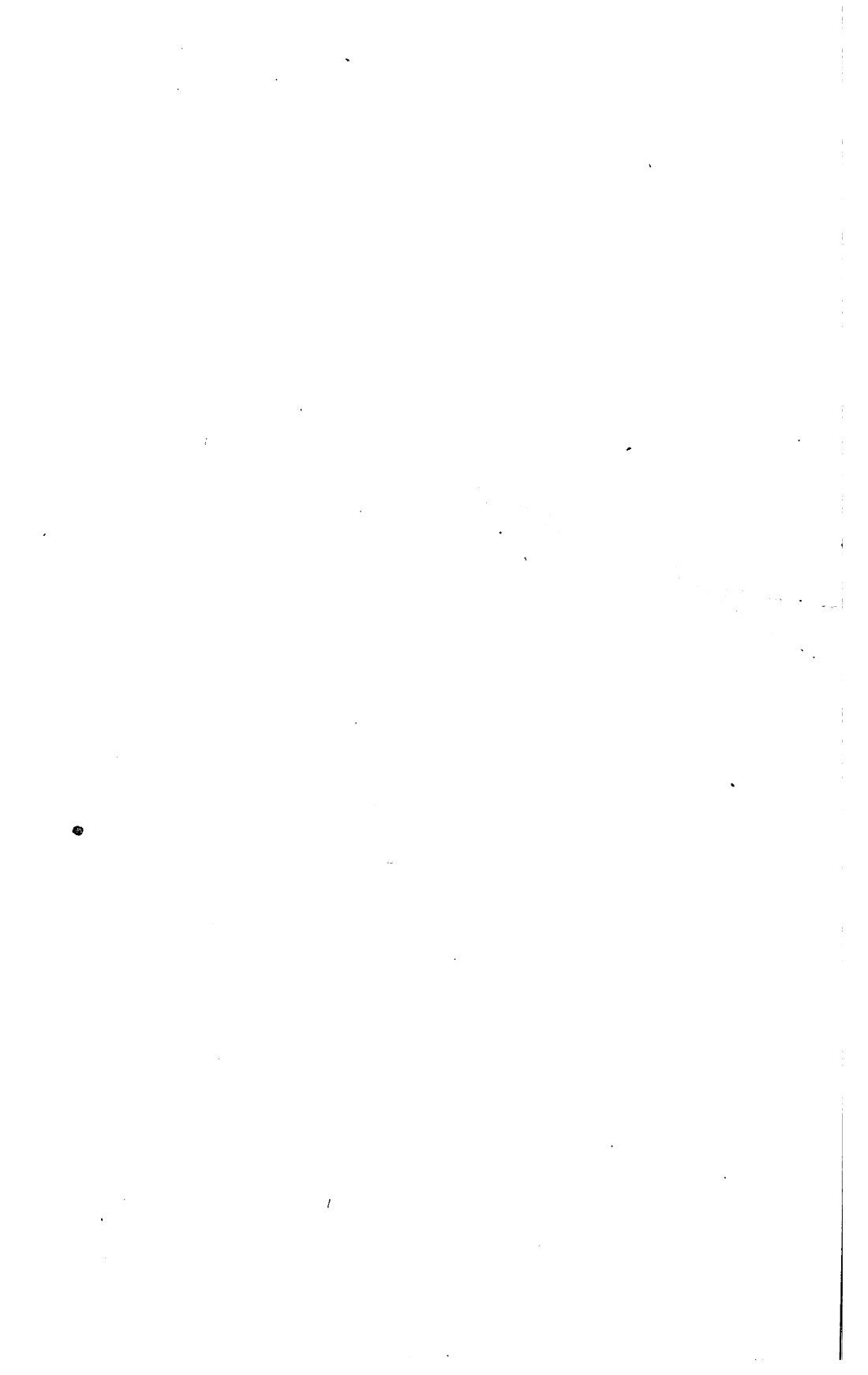
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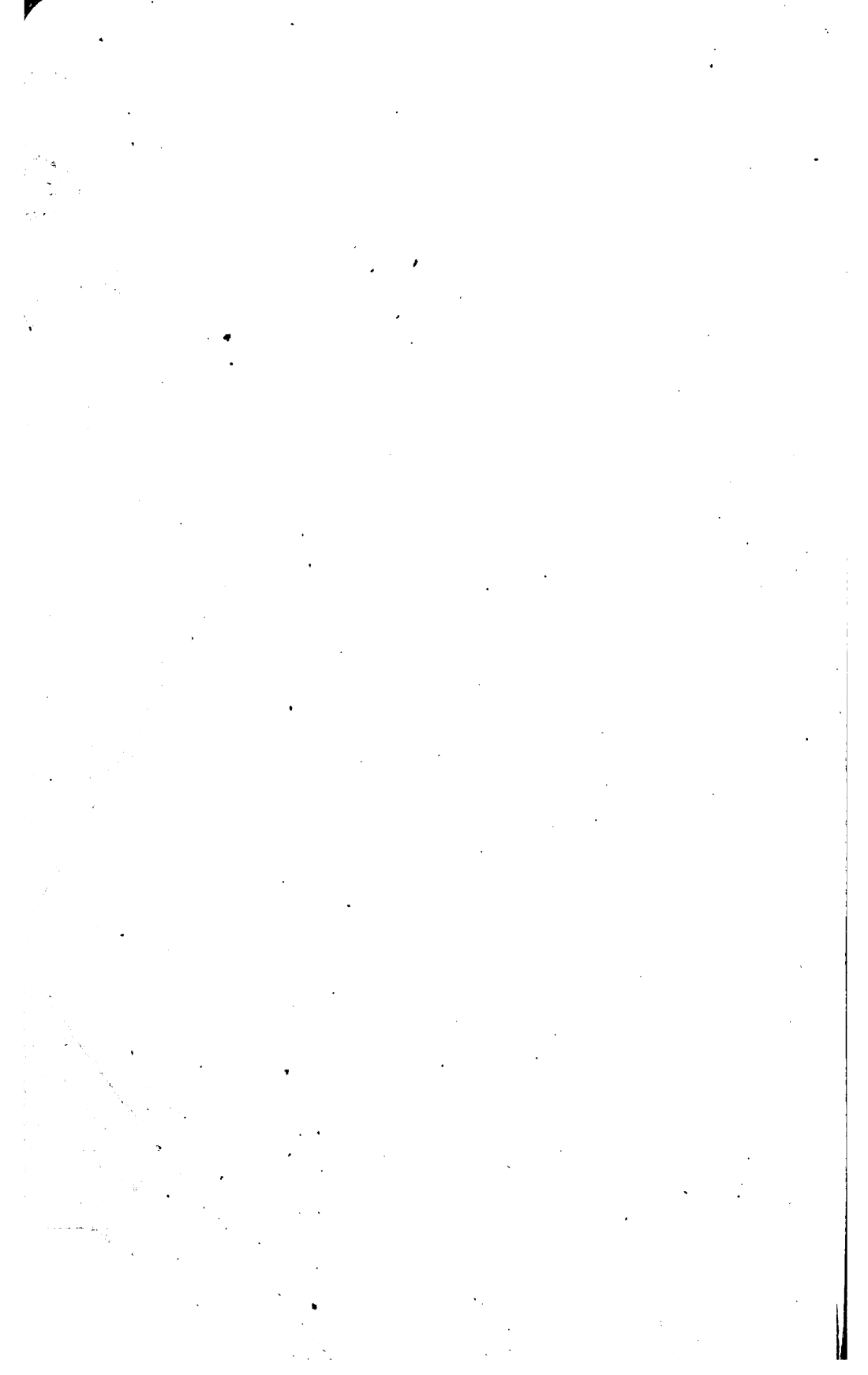


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164

Louisiana. laws, statutes, etc. Tax law

THE REVENUE LAW^{ct} OF LOUISIANA,

WITH

References to the Laws Creating the Various
Levee Districts of the State,

STATE DEBT, AND THOSE APPLICABLE TO
THE AUDITOR'S OFFICE.

ALSO,

Selections from Decisions of the Supreme Court from
the 31st Annual to Louisiana Reports, Vol. 108,
P. 602, inclusive, as to Taxes, Licenses,
Exemptions, and Auditor's Office.

Compiled and Issued December, 1902, by

W. S. FRAZEE,

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Auditor of Public Accounts, State of Louisiana.

BATON ROUGE:

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STATE OF LOUISIANA.
AUDITOR'S OFFICE.

Baton Rouge, December, 1902.

This compilation of the revenue law, etc., is intended to facilitate assessors and tax collectors in the discharge of their responsible duties, and as something of a reference manual for the Boards of Review, Levee Boards and Auditor's office. It is divided into seven separate parts: Articles of the Constitution, Taxes, Licenses, Levees, State Debt, Auditor's Office, and Decisions of the Supreme Court, and each part is subdivided as per index to said subdivisions.

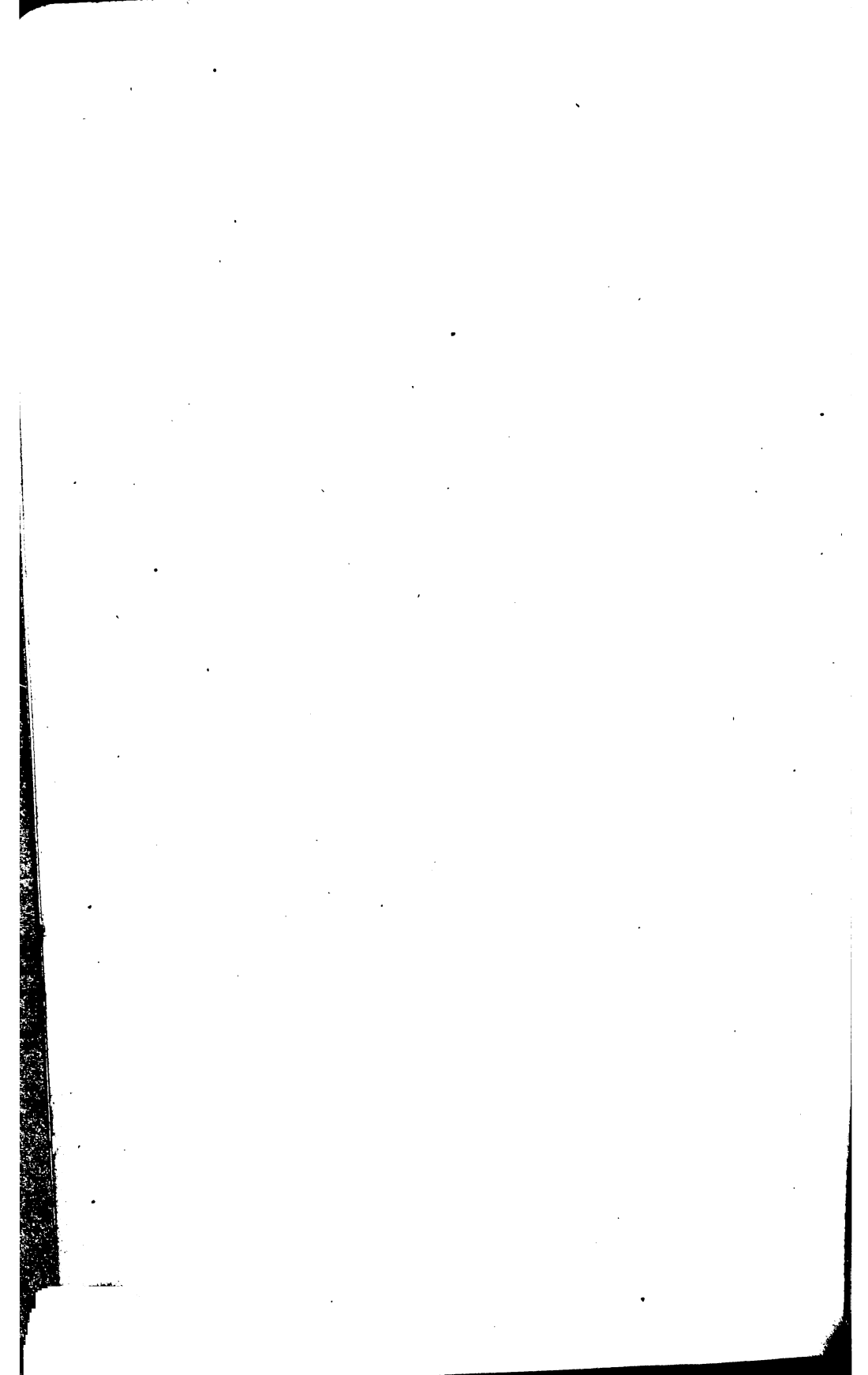
The support of the State depends upon the efficiency of her assessors and collectors whose duties are now, and have been for some time past, of such a character as to require no less than their whole time and attention. The words of the revenue law are used in their commonly accepted sense, and a simple reading will, in almost every case, advise them of their duties and how to carry them into effect.

W. S. FRAZEE,

Auditor.



ARTICLES OF THE CONSTITUTION.



Articles of the Constitution of 1898,

AS AMENDED.

TAX COLLECTORS, ASSESSORS AND BOARD OF APPRAISERS.

Art. 119. There shall be a sheriff and a coroner elected by the qualified voters of each parish in the State, except in the Parish of Orleans, who shall be elected at the general election and hold office for four years.

Sheriff for each parish.

The coroner, except in the Parish of Orleans, shall act for and in place of the sheriff, whenever the sheriff shall be a party interested, and whenever there shall be a vacancy in the office of sheriff, until such vacancy shall be filled; but he shall not, during such vacancy, discharge the duties of tax collector. The sheriff, except in the Parish of Orleans, shall be ex-officio collector of State and parish taxes.

Coroner to act for sheriff in certain cases.

Sheriff Ex-officio Tax Collector.

He shall give separate bonds for the faithful performance of his duty in each capacity. Until otherwise provided, the bonds shall be given according to existing laws.

Bond, etc.

Sheriffs elected or appointed shall furnish bond within thirty days from the date of their commissions, in default of which the office shall be declared vacant, and the Governor shall appoint for the remainder of the term.

Bond to be furnished in 30 days.

Art. 120. The sheriff shall receive compensation from the parish for his services in criminal matters,—the keeping of prisoners, conveying convicts to the penitentiary, insane persons to the Insane Asylum, service of process from another parish, and service of process or the performance of any duty beyond the limits of his own parish excepted,—not to exceed five hundred dollars per annum for each Representative the parish may have in the House of Representatives.

Compensation.

The compensation of sheriffs as tax collectors shall not exceed five per cent on all sums collected and paid over; provided, that they shall not be discharged as tax collectors until they make proof that they have exhausted the legal remedies to collect taxes.

Art. 309. There shall be seven Assessors in the City of New Orleans, who together shall compose the Board of Assessors for the Parish of Orleans. One shall be appointed from each municipal district of the City of New Orleans, and they shall be residents of the district from which they are appointed.

Assessors. City of New Orleans.

Tax Collectors.
City of New Or-
leans.

There shall be seven State Tax Collectors for the City of New Orleans. One shall be appointed from each municipal district. They shall be residents of the districts from which they are appointed, and they shall maintain offices in their respective districts. The said Assessors and State Tax Collectors shall be appointed by the Governor, by and with the advice and consent of the Senate, for the term of four years.

The first appointments under this Constitution of said officers shall be after the general election in 1900.

State Board of
Appraisers

Art. 226. There shall be and is hereby created a State Board of Appraisers, whose duty it shall be to assess the property belonging to corporations, associations, and individuals employed in railway, telegraph, telephone, sleeping car and express business throughout the State of Louisiana, which Board of Appraisers shall be composed of the Auditor and other members corresponding in number to the Congressional Districts of the State, to be elected by the Governor, Lieutenant Governor, Treasurer, Attorney General and Secretary of State, one member from each Congressional District, for the term of four years, and the General Assembly shall fix the compensation of said Board. Act 165 of 1902. Adopted Nov. 4, 1902.

Discharge for
collections neces-
sary to hold office.

Art. 182. No person who, at any time, may have been a collector of taxes, whether State, parish, or municipal, or who may have been otherwise entrusted with public money, shall be eligible to the General Assembly, or to any office of honor, profit, or trust, under the State government, or any parish, or municipality thereof, until he shall have obtained a discharge for the amount of such collections, and for all public moneys with which he may have been entrusted; and the General Assembly is empowered to enact laws providing for the suspension of public officials charged with the collection of public money, when such officials fail to account for same.

Suspension.

Suspension.

Art. 223. On the recommendation of the Auditor or the Police Jury of any parish, the Governor may suspend any officer charged with the collection or custody of public funds when in arrears.

TAXES.

Taxing power

Art. 224. The taxing power may be exercised by the General Assembly for State purposes, and by parishes and municipal corporations and public boards, under authority granted to them by the General Assembly, for parish, municipal, and local purposes, strictly public in their nature.

Taxation shall
be equal and uni-
form.

Art. 225. Taxation shall be equal and uniform throughout the territorial limits of the authority levying the tax, and all property shall be taxed in proportion to its value, to be ascertained as directed by law; provided, the assessment of all property shall never exceed the actual cash value thereof;

and provided, further, that the taxpayers shall have the right of testing the correctness of their assessments before the courts of justice. In order to arrive at this equality and uniformity, the General Assembly shall, at its first session after the adoption of this Constitution, provide a system of equality and uniformity in assessments based upon the relative value of property in the different portions of the State. The valuations put upon property for the purposes of State taxation shall be taken as the proper valuation for purposes of local taxation, in every subdivision of the State.

Art. 227. The taxing power shall be exercised only to carry on and maintain the government of the State and the public institutions thereof, to educate the children of the State, to preserve the public health, to pay the principal, and interest of the public debt, to suppress insurrection, to repel invasion or defend the State in time of war, to provide pensions for indigent Confederate soldiers and sailors, and their widows, to establish markers or monuments upon the battlefields of the country commemorative of the services of Louisiana soldiers on such fields, to maintain a memorial hall in New Orleans for the collection and preservation of relics and memorials of the late civil war, and for levee purposes, as hereinafter provided.

For what purposes taxes may be levied.

Art. 228. The power to tax corporations and corporate property shall never be surrendered nor suspended by act of the General Assembly.

Art. 232. The State tax on property for all purposes whatever, including expense of government, schools, levees and interest, shall not exceed, in any one year, six mills on the dollar of its assessed valuation, and, except as otherwise provided in this Constitution, no parish, municipal or public board tax for all purposes whatsoever, shall exceed in any one year ten mills on the dollar of valuation; provided, that for giving additional support to public schools, and for the purpose of erecting and constructing public buildings, public school houses, bridges, wharves, levees, sewerage work and other works of permanent public improvement, the title to which shall be in the public, any parish, municipal corporation, ward or school district may levy a special tax in excess of said limitation, whenever the rate of such increase and the number of years it is to be levied and the purposes for which the tax is intended, shall have been submitted to a vote of the property taxpayers of such parish, municipality, ward or school district entitled to vote under the election laws of the State, and a majority of the same in numbers, and in value voting at such election shall have voted therefor.

State tax limited to six mills.

Special taxes, etc.

Art. 237. The Legislature shall pass no law postponing the payment of taxes, except in case of overflow, general conflagration, general destruction of crops, or other public calamity.

Postponing payment of taxes.

Prescription of
tax mortgage,
privilege, etc.

Art. 186. No mortgage or privilege on immovable property shall affect third persons, unless recorded or registered in the parish where the property is situated, in the manner and within the time as is now or may be prescribed by law, except privileges for expenses of last illness and privileges for taxes, State, parish, or municipal; provided, such tax liens, mortgages, and privileges, shall lapse in three years from the 31st day of December, in the year in which the taxes are levied, and whether now or hereafter recorded.

EXEMPTIONS.

Art. 230. The following shall be exempt from taxation, and no other, viz: All public property, places of religious worship, or burial, the rectories and parsonages of churches and grounds thereunto appurtenant, used exclusively as residences for the ministers in charge of such churches, all charitable institutions, all buildings and property used exclusively for public monuments or historical collections, colleges and other school purposes, the real and personal estate of any public library, and that of any other library association used by or connected with such library, all books and philosophical apparatus, and all paintings and statuary of any company or association kept in a public hall; provided, the property so exempted be not leased for purposes of private or corporate profit or income. There shall also be exempt from taxation household property to the value of five hundred dollars. There shall also be exempt from parochial and municipal taxation for a period of ten years from the 1st day of January, 1900, the capital, machinery and other property employed in mining operations, and in the manufacture of textile fabrics, yarns, rope, cordage, leather, shoes, harness, saddlery, hats, clothing, flour, machinery, articles of tin, copper and sheet iron, agricultural implements, and furniture and other articles of wood, marble or stone; soap, stationery, ink and paper, boat building and fertilizers and chemicals; provided, that not less than five hands are employed in any one factory; provided, that nothing herein contained shall affect the exemptions provided for by existing constitutional provisions.

There shall also be exempt from taxation for a period of ten years from the date of its completion any railroad or part of such railroad that may hereafter be constructed and completed prior to January 1st, 1904; provided, that when aid has heretofore been voted by any parish, ward, or municipality to any railroad not yet constructed, such railroad shall not be entitled to the exemption from taxation herein established, unless it waives and relinquishes such aid or consents to a resubmission of the question of granting such aid to a vote of the property taxpayers of the parish, ward or municipality, which has voted the same, if one-third of such property tax-

payers petition for the same within six months after the adoption of this Constitution.

And provided, further, that this exemption shall not apply to double tracks, sidings, switches, depots or other improvements or betterments, which may be constructed by railroads now in operation within the State, other than extensions or new lines constructed by such railroads; nor shall the exemption hereinabove granted apply to any railroad or part of such railroad, the construction of which was begun and the roadbed of which was substantially completed at the date of the adoption of this Constitution.

The property or real estate belonging to any military organization of the State of Louisiana which is used by the State National Guard or militia for military purposes, such as arsenals or armories, while so used, shall be exempt from taxation. Act 129 of 1902. Adopted Nov. 4, 1902.

TAX SALES, ETC.

Art. 233. There shall be no forfeiture of property for the non-payment of taxes, State, levee district, parochial or municipal, but at the expiration of the year in which said taxes are due the collector shall, without suit, and after giving notice to the delinquent in the manner to be provided by law, advertise for sale in the official journal of the parish, city or municipality, provided there be an official journal in such parish, city or municipality, the property on which the taxes are due in the manner provided for judicial sales, and on the day of sale he shall sell such portion of the property as the debtor shall point out; and in case the debtor shall not point out sufficient property, the collector shall, at once and without further delay, sell the least quantity of property which any bidder will buy for the amount of the taxes, interest and costs. The sale shall be without appraisalment, and the property sold shall be redeemable at any time for the space of one year, by paying the price given, including costs, and twenty per cent thereon. No judgment annulling a tax sale shall have effect until the price and all taxes and costs paid, with ten per cent per annum interest on the amount of the price and taxes paid from date of respective payments, be previously paid to the purchaser; provided, this shall not apply to sales annulled on account of taxes having been paid prior to the date of sale, or dual assessments. All deeds of sale made, or that may be made, by the collectors of taxes, shall be received by courts in evidence as prima facie valid sales.

Notice to delinquent, sale, etc.

No judgment annulling tax sale to have effect until price, taxes, etc., are paid.

No sale of property for taxes shall be set aside for any cause, except on proof of dual assessment, or of payment of taxes for which the property was sold prior to the date of the sale, unless the proceeding to annul is instituted within six months from service of notice of sale, which notice shall

Tax sale to be set aside only in case of dual assessment or prior payment of taxes.

not be served until the time of redemption has expired, or within three years from the adoption of this Constitution, as to sales already made, and within three years from the date of recordation of the tax deed, as to sales made hereafter, if no notice is given. The manner of notice and form of proceeding to quiet tax titles shall be provided by law.

Taxes on movables. Taxes on movables shall be collected by seizure and sale by the tax collector of the movable property of the delinquent, whether it be the property assessed or not, sufficient to pay the tax. Sale of such property shall be made at public auction, without appraisement, after ten days' advertisement, made within ten days from date of seizure, and shall be absolute and without redemption.

Right to seize incorporeal rights or proceed by rule. If the tax collector can find no corporeal movables of the delinquent to seize, he may levy on incorporeal rights, by notifying the debtor thereof, or he may proceed by summary rule in the courts to compel the delinquent to deliver up for sale property in his possession or under his control.

Art. 234. The tax shall be designated by the year in which it is collectible, and the tax on movable property shall be collected in the year in which the assessment is made.

State tax provisions as to collecting to apply to local taxes. Art. 243. All the articles and provisions of this Constitution regulating and relating to the collection of State taxes and tax sales shall also apply to and regulate the collection of parish, district, municipal, board and ward taxes.

LEEVE TAXES.

One mill tax to maintain levees. Art. 238. A levee system shall be maintained in the State, and a tax not to exceed one mill may be levied annually on all property subject to taxation, and shall be applied exclusively to the maintenance and repairs of levees.

Authority to divide State into Levee Districts. Art. 239. The General Assembly may divide the State into Levee Districts, and provide for the appointment or election of Levee Commissioners in said districts, who shall, in the method and manner to be provided by law, have supervision of the erection, repair, and maintenance of the levees in said districts; to that effect the Levee Commissioners may levy a tax not to exceed ten mills on the taxable property situated within the alluvial portions of said districts subject to overflow; provided, that in case of necessity to raise additional funds for the purpose of constructing, preserving, or repairing any levees protecting the lands of a district, the rate of taxation herein limited, may be increased, when the rate of such increase and the necessity and purpose for which it is intended shall have been submitted to a vote of the property taxpayers of such district, paying taxes for themselves, or in any representative capacity, whether resident or non-resident, on property situated within the alluvial portion of said dis-

strict subject to overflow, and a majority of those in number and value, voting at such election, shall have voted ~~therefor~~. The Boards of Commissioners of the several levee districts, when authorized so to do by the State Board of Engineers, shall have full power and authority to contract with and permit any steam railroad corporation to construct, maintain, freely use and operate on the public levees, a railroad track or tracks; the supervision, control and general police power over such levees, however, to remain in and with the several levee boards. Provided, that nothing herein contained shall be construed as divesting either the General Assembly or the municipal government of any incorporated town or city in this State of the jurisdiction, control, or police power now vested in them, or either of them; and provided further, that no right or privilege shall be granted to any one or more railroad companies which shall preclude like grants to other companies willing to contribute pro rata to the common expense, incurred or to be incurred.

The several levee districts of the State, for the purpose of refunding the bonds heretofore issued by them under authority granted by the Legislature, and in order that they may negotiate to better advantage that portion of their authorized issue of bonds not yet disposed of, may issue bonds in lieu of said bonds outstanding or not yet disposed of. The Legislature shall pass an act to carry this provision into effect, but bonds issued under this provision shall not bear a rate of interest greater than five per cent, or be disposed of at less than par, and it shall not be obligatory on the holders of the said outstanding bonds to give up the same in exchange before the maturity thereof.

Authority to
issue bonds for
refunding pur-
poses.

All the provisions of this article are held to apply to the levee district of which the City of New Orleans forms, or may hereafter form, a part; provided, that nothing herein shall be construed as affecting any existing legislation upon the subject of the taxing power of the commissioners of said district, or as affecting the power of the Legislature, under the Constitution of 1879, and the amendments thereto, with respect to such power.

Provisions of
this Article to ap-
ply to Levee Dis-
trict of New Or-
leans.

Art. 240. The provisions of the above two articles shall cease to have effect whenever the Federal government shall assume permanent control and provide the ways and means for the maintenance of levees in this State.

Arts. 238 and 239
to cease to have
effect when Fed-
eral government
assumes control,
etc., of levees.

Art. 241. The General Assembly shall have power, with the concurrence of an adjacent State or States, to create levee districts composed of territory partly in this State and partly in an adjacent State or States, and the Levee Commissioners for such district or districts shall possess all the powers provided by Article 239 of the Constitution.

As to Levee
Districts partly in
this and partly in
other States.

SCHOOL TAXES.

Poll tax. Art. 231. The General Assembly shall levy an annual poll tax of one dollar upon every male inhabitant in the State between the ages of twenty-one and sixty years, for the maintenance of the public schools in the parishes where collected.

Separate schools. Art. 248. There shall be free public schools for the white and colored races, separately established by the General Assembly, throughout the State, for the education of all the children of the State between the ages of six and eighteen years; provided, that where kindergarten schools exist, children between the ages of four and six may be admitted into said schools. All funds raised by the State for the support of public schools, except the poll tax, shall be distributed to each parish in proportion to the number of children therein between the ages of six and eighteen years. The General Assembly, at its next session shall provide for the enumeration of educable children.

Distribution of funds.

Poll tax to be applied only to maintenance of public schools and to be paid by collector to Treasurer of School Board. Art. 252. The funds derived from the collection of the poll tax shall be applied exclusively to the maintenance of the public schools as organized under this Constitution, and shall be applied exclusively to the support of the public schools in the parish in which the same shall be collected, and shall be accounted for and paid by the collecting officer directly to the treasurer of the local school board.

Inheritance tax. Art. 235. The Legislature shall have power to levy, solely for the support of the public schools, a tax upon all inheritances, legacies, and donations; provided, no direct inheritance, or donation, to an ascendant or descendant, below ten thousand dollars in amount or value shall be so taxed; provided further, that no such tax shall exceed three per cent for direct inheritances and donations to ascendants or descendants, and ten per cent for collateral inheritances, and donations to collaterals or strangers; provided, bequests to educational, religious, or charitable institutions shall be exempt from this tax.

Art. 236. The tax provided for in the preceding article shall not be enforced when the property donated or inherited shall have borne its just proportion of taxes prior to the time of such donation or inheritance.

School funds Art. 254. The school funds of the State shall consist of: 1st. Not less than one and one-quarter mills of the six mills tax levied and collected by the State. 2d. The proceeds of taxation for school purposes as provided by this Constitution. 3d. The interest on the proceeds of all public lands heretofore granted or to be granted by the United States for the support of the public schools, and the revenue derived from such lands as may still remain unsold. 4th. Of lands and other property heretofore or hereafter bequeathed, granted or donated to the State for school purposes. 5th. All funds and property, other

than unimproved lands, bequeathed or granted to the State, not designated for any other purpose. 6th. The proceeds of vacant estates falling under the law to the State of Louisiana. 7th. The Legislature may appropriate to the same fund the proceeds of public lands not designated or set apart for any other purpose, and shall provide that every parish may levy a tax for the public schools therein, which shall not exceed the entire State tax; provided, that with such a tax the whole amount of parish taxes shall not exceed the limits of parish taxation fixed by this Constitution. The City of New Orleans shall make such appropriation for the support, maintenance and repair of the public schools of said city as it may deem proper, but not less than eight-tenths of one mill for any one year; and said schools shall also continue to receive from the Board of Liquidation of the City Debt, the amounts to which they are now entitled under the Constitutional amendment, adopted in the year 1892.

Special parish
tax.

City schools

Note.—For special parochial, municipal and drainage taxes, see Articles 270, 277 and 281.

LICENSES.

Art 229. The General Assembly may levy a license tax, and in such case shall graduate the amount of such tax to be collected from the persons pursuing the several trades, professions, vocations, and callings. All persons, associations of persons and corporations pursuing any trade, profession, business or calling, may be rendered liable to such tax, except clerks, laborers, clergymen, school teachers, those engaged in mechanical, agricultural, horticultural, and mining pursuits, and manufacturers other than those of distilled, alcoholic or malt liquors, tobacco, cigars, and cotton seed oil. No political corporation shall impose a greater license tax than is imposed by the General Assembly for State purposes. This restriction shall not apply to dealers in distilled, alcoholic or malt liquors.

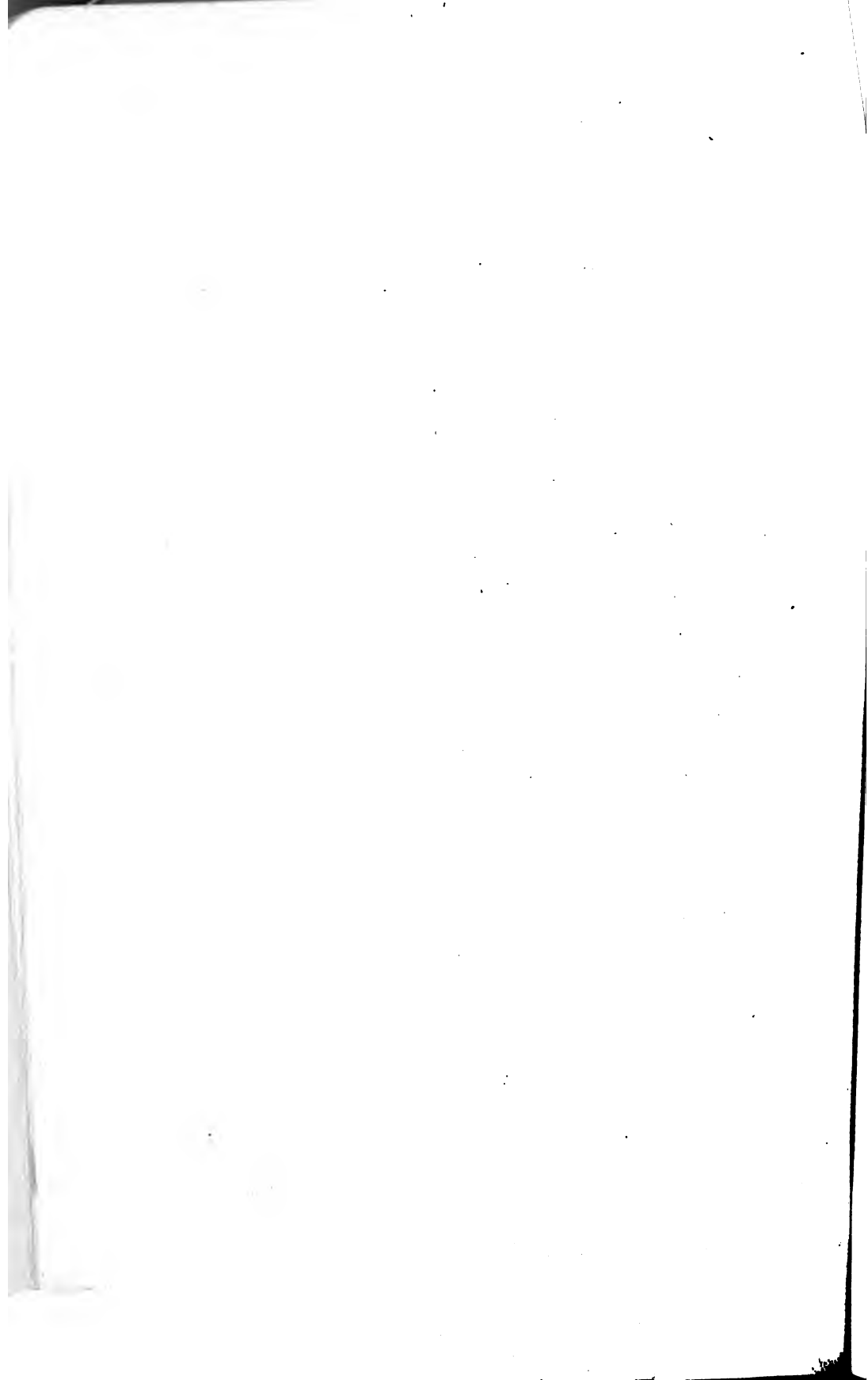
Licenses.

Exemptions

The General Assembly shall have authority to provide that municipalities levying license taxes equal in amount to those levied by police juries for parochial purposes, shall be exempted from the payment of such parochial license.

Art. 242. Corporations, companies or associations organized or domiciled out of the State, but doing business therein, may be licensed and taxed by a mode different from that provided for home corporations or companies; provided, said different mode of license shall be uniform, upon a graduated system, and said different mode of taxation shall be equal and uniform as to all such corporations, companies or associations that transact the same kind of business.

License as to
foreign corpora-
tions and doing
business in this
State.



TAXES.

Act No. 170 of 1898.

AN ACT

To provide an annual revenue for the State of Louisiana by the levying of annual taxes upon all property not exempted from taxation and by prescribing the method of assessing and collecting the same, and of enforcing the payment thereof in the several parishes of the State and setting forth the purposes for which said levy is made.

(As amended by Acts 10 of 1900, and 130 and 135 of 1902.)

LEVY OF STATE TAXES.

Section 1. Be it enacted by the General Assembly of the State of Louisiana, That for the calendar year A. D., one thousand eight hundred and ninety-eight (1898) and for each succeeding calendar year, there are hereby levied annual taxes amounting in the aggregate to six mills on the dollar of the assessed valuation of all property situated within the State of Louisiana, except such as is expressly exempted from taxation by law, and the term property, as herein used, means and includes all real estate, with the buildings and all other improvements thereon or thereto attached, and all other untaxed land; every share or portion, right or interest, either legal or equitable, in and to every ship, vessel, or boat of whatever name or description, used or designed to be used, either exclusively or partially, in navigating any of the waters within or bordering on this State, whether such vessel, ship, or boat, shall be within the jurisdiction of this State or elsewhere, and whether the same shall have been enrolled, registered or licensed at any collector's office or within any collector's district in this State or not, including all vessels under a foreign flag navigating any of the waters of this State, within or bordering thereon, controlled or run in whole or in part, for the benefit of the person to be assessed, together with their stores or appurtenances, at their fair market value, or belonging to any person, company, association or corporation, in or out of this State, and not paying taxes at the domicile of the said company, person, association or corporation; all railroads and other roads, all canals and other ways of communication, travel, or transportation, all locomotives, dummies, and other motive powers; all engines, boilers, and other apparatus, appurtenances, appliances and attachments for steam, electric, and other engines; all telephone and telegraph lines; all machines and machinery; all cars, carriages, wagons and other vehicles; all patents, copyrights, trade-marks, privileges, charters and franchises in-

Annual tax of six mills on the dollar to be levied on all property situated in this State, except that legally exempted.

The term "property" defined.

cluding stock of any lottery charter or privilege domiciled in or out of this State, unless exempted by the Constitution of this State; all lumber, brick and other building materials; all movable property and chattels; all personal property; all goods, wares and merchandise, and other stock in trade, in possession, on hand and under control, goods bought and paid for, goods bought and to be paid for, all goods on consignment for sale, without reference to whom they belong; goods in transit for forwarding; not on consignment for sale are not to be assessed; all alcoholic, vinous and malt liquors; all household, kitchen and other furniture exceeding five hundred dollars (\$500) in value; all jewels and jewelry, diamonds, pearls and precious stones, real or imitation; all gold and silverware and silverplate, paintings, engravings, statuary and other works of art, bric-a-brac, and all "articles of vertu" and ornament; all horses and other live animals; all personal property held in trust, or by a wife, or for a minor child; all property held, controlled, or administered in each separate capacity as president, cashier, treasurer, liquidator, assignee, master, superintendent, manager, sequestrator, receiver, trustee, stakeholder, depository, warehouseman, keeper, curator, tutor, executor, administrator, legatee, heir, beneficiary, father, agent, attorney, usufructuary, mandatory fiduciary, or official capacity; the cash value of all judgments, suits and causes in action; all rights, credits, bonds, and securities of all kinds; promissory notes, open accounts, and other obligations; all cash. All coins, United States and foreign, whether current or uncurrent; all currencies, bank notes, and other paper moneys, all moneys loaned at interest, all shares of stock in all banking companies or associations incorporated or non-incorporated, chartered under the laws of Louisiana, or under the laws of any other State than Louisiana, or under the laws of the National Government; and all movable and immovable, corporeal and incorporeal articles or things of value, owned and held and controlled within the State of Louisiana by any person in any capacity whatsoever.

The amount of cash on hand will not be offset or lessened because money is owed, or by liabilities of any kind, but must represent the full amount standing in the name of the person to be assessed or subject to his control, provided, that no articles or things herein above enumerated shall be assessed more than once the same year. The above enumeration of assessable property is in no wise intended to apply to the assets of banking companies or associations whose shares of stock are assessable in lieu thereof under Section 27, save in so far as declared in said Section 27.

Cash on hand
not lessened by
liabilities of any
kind.

ASSESSORS, ASSESSMENTS, ETC.

Sec. 2. Be it further enacted, etc., That the Governor shall nominate, and by and with the advice and consent of

Tax assessor for
parishes, except

Orleans, mode of
appointment, term
of office, bond.

Act 135 of 1902.

the Senate, appoint one tax assessor for each parish of the State (except the parish of Orleans), who shall hold their office for the term of four (4) years, the first term beginning on the thirty-first (31) day of December, 1900. Each assessor shall take the constitutional oath of office, prescribed by law, and each shall execute his bond in favor of the Governor of the State of Louisiana for the sum of three thousand dollars (\$3,000) for each Representative of his parish in the General Assembly, with solvent sureties, who shall be bound in solido with each other, and with their principal, but each surety may bind himself for a limited sum, not less than two hundred dollars (\$200) provided, the aggregate of said limited sums shall not be less than three thousand dollars (\$3,000) for each representative of his parish in the General Assembly; provided no bond shall exceed ten thousand dollars (\$10,000). He shall receive as an annual compensation for all his labors, services and duties four per cent. (4 per cent.) of the first fifty thousand dollars (\$50,000) aggregate amount of all State, parish and poll taxes assessed, and two per cent. (2 per cent.) on any excess over fifty thousand dollars (\$50,000), and for all his services, duties or labors in assessing or extending on the rolls any and all levee taxes the sum of one hundred dollars (\$100.00), except where the parish for which the assessor is appointed lies in more than one levee district; in which case he shall receive the sum of two per cent. (2 per cent.) on the aggregate amount of such taxes; provided no assessor shall receive less than four hundred dollars (\$400) in any parish for each annual assessment of State, parish, poll, and all levee taxes. That the payment of this compensation shall be distributed between the State, parish and school boards and other taxing district or division in proportion to the amount received by each; provided that if said office be already filled by appointment, this act shall not be construed as creating any vacancies therein, and the officers now appointed shall serve during the period for which they were appointed.

Compensation

Tax Assessors
for Orleans, one
for each municipal
district; salary;
term of office;
to constitute
a board of assess-
ors.

Act 130 of 1902.

Section 3. Be it further enacted, etc., That the Governor shall nominate and by and with the consent of the Senate, appoint seven (7) tax assessors, one from each municipal district of the parish of Orleans, and for their services, shall receive each the sum of twenty-five hundred dollars (\$2500) per annum to be paid monthly, by warrant of the Auditor, out of the Treasury of the State, and no perquisites, fees or commissions shall be allowed. The present assessors shall hold office until the thirty-first day of December, 1904, and the Governor shall appoint their successors for a term of four years. The assessors so appointed shall constitute a board of assessors for the parish of Orleans and shall exercise their functions jointly in the assessing and listing of property in and for the parish of Orleans. The board shall appoint its

own clerical force and fix their pay within the limits prescribed. The City Council shall provide a suitable room in the City Hall for the use of the board of assessors, and shall appropriate twenty-two thousand five hundred dollars (\$22,500) for the payment of said clerical force and contingent expenses of the board, not including such blanks as are furnished by the Auditor under existing laws. The clerical force of the board of assessors shall be paid monthly on the city pay roll under the instruction from the board.

City of New Orleans to appropriate \$22,500 for clerical force and contingent expenses.

Sec. 4. Be it further enacted, etc., That all or any of the assessors throughout the State may be removed by the Governor at any time for negligence, inefficiency incompetency, malfeasance, or any other cause which he may consider sufficiently grave. The Governor may fill any vacancy thus created, or caused by the death or resignation, by and with the advice and consent of the Senate, if in session, or if not in session, subject to the advice and consent of the Senate at its next session.

Assessors, how removed; vacancies, how filled.

Sec. 5. Be it further enacted, etc., That each of the said tax assessors for the parish of Orleans shall take the constitutional oath of office and shall execute his bond in favor of the Governor of the State of Louisiana for the sum of five thousand dollars (\$5,000), with solvent sureties, who shall be bound in solido with each other and with their principals, but each surety may bind himself for a limited sum of not less than five hundred dollars (\$500). Provided the aggregate of said sum shall be five thousand dollars (\$5,000).

Assessors Orleans parish; oath, bond.

Sec. 6. Be it further enacted, etc., That all bonds to be executed by said tax assessors in the parish of Orleans shall be approved by the Governor, and all bonds of assessors in the other parishes shall be approved by the president of the police jury and by the clerk of the district court, and shall be recorded in the mortgage records of the parish in which each respective assessor exercises his functions, and in all other parishes which the principal owns real estate, and shall operate, as a equal mortgage upon all of the real estate of the principal therein, and shall be conditioned that the tax assessor shall carefully and impartially list poll taxes, and list and value all taxable property within his district or parish, at its actual cash value, according to such rules as are or may be prescribed by law and said bonds shall be conditioned for the faithful performance of his duties as tax assessor, and shall secure all person or persons against an act of oppression on the part of said assessor. The bond of the sheriff as ex-officio tax collector shall be conditioned, that the sheriff and ex-officio tax collector shall diligently collect all licenses and all taxes listed and assessed in his parish, and shall make oath before a clerk of court or notary public that he has not been able to collect all delinquent taxes, shall

Bonds of Orleans parish assessors to be approved by Governor; country parishes how made, approved and recorded.

Bond of sheriff and tax collector, how made and conditioned.

punctually sell property to pay all delinquent taxes, shall faithfully and promptly pay into the State Treasury all licenses and taxes collected by him, less his lawful commissions, and shall do and perform such other duties as may be prescribed by law.

Duties of assessors in relation to the assessment of property. Sec. 7. Be it further enacted, etc., That it is made the duty of the tax assessor throughout the State to place upon the assessment list all property subject to taxation, including merchandise or stock in trade on hand at the date of listing,

Penalty for omission of taxable property from assessment list. within their respective districts or parishes; and if any tax assessor shall intentionally or knowingly, or through gross negligence omit any taxable property from the assessment list, or permit the same to be omitted therefrom, he and his sureties in solido shall be liable on his official bond for the full amount of the taxes due on the property so omitted from the list, together with ten per cent per annum interest thereon from the maturity of said taxes, ten per cent attorney's fees on the amount of the judgment recovered against him, and all costs of the suit; provided, that the true intent and meaning of this section is that all crops, whether growing or gathered, shall be considered as being attached to the realty while in first hands, and shall not be separately taxed while in possession of the lessor or his agent and no property shall be taxed twice in the same year; and provided further, that in assessing mercantile firms the true intent and purpose of this act shall be held to mean, the placing of such value upon the stock in trade, all cash, whether borrowed or not, money at interest, open accounts, credits, etc., as will represent in their aggregate a fair average on the capital, both cash and credit, employed in the business of the party or parties to be assessed. And this shall apply with equal force to any person or persons representing in this State business interests that may claim a domicile elsewhere, the intent and purpose being that no non resident, either by himself or through any agent shall transact business here without paying to the State a corresponding tax with that exacted of its own citizens; and all bills receivable, obligations or credits arising from the business done in this State are hereby declared assessable within this State, and at the business domicile of said non-resident, his agent or representative. It shall be the duty of the Assessor to examine into and acquaint himself with the insurance carried upon the property, and in determining the value of said stock or assets the average amount of insurance carried by the assured during the twelve months preceding the date of valuation of same shall be, by the assessor, considered in determining the value of said property.

Intent and meaning, as to stock in trade, cash, etc.

To apply to persons doing business in this State, and claiming a domicile elsewhere.

Duty of assessor to acquaint himself with insurance carried upon property.

Insurance companies to make report annually to Secretary of State.

Every insurance company doing business in this State shall, on or before the first day of March, in each year, render to the Secretary of State a report, signed and sworn to by its president and secretary of its condition upon the preced-

ing thirty-first day of December, which shall include a detailed statement of its assets and liabilities on that day; the amount and character of business transacted in this State, moneys received and expended during the year and such other information and in such form as he may require.

The Assessor shall also inquire into the purchase price paid for the real property when acquired by the owner, and ascertain and acquaint himself with any sales or transfers of property of like description or value made or effected in the vicinity, within the year or years next preceding the listing for assessments then being made; and the price paid for property at such sales or transfers shall be considered by the assessors in determining the value of the real property to be listed for assessment.

Assessors to examine into purchase price of real property.

Sec. 8. Be it further enacted, etc., That if the land to be assessed be a tract or a lot known by name or if the owner's name be known, it shall be designated by those particulars and by its boundaries if it has no name or the name be unknown, it shall be designated by its boundaries, or by divisions, pursuant to the United States surveys. In all cities, towns or villages, it shall be the duty of the assessor to designate the number of lots according to the plan of such cities towns or villages, or according to the plat or plan of the squares designated by such particular plat or plan. If no plat or plan is known of any city, town or village, or square within the same, it shall be lawful for the assessor to describe it by boundaries of the streets within which it is situated, giving, in all cases the dimensions; the assessment in incorporated towns and villages shall be in separate columns, and shall designate the name of the streets on which the lots front. If there be any incorporated village, town or city in any parish, parish of Orleans excepted, the lists of property therein shall be taken up separately by the assessor, after the remainder of the ward in which it is situated is disposed of, and shall be completed alphabetically; and the lists describing property of "unknown owners" shall be taken up last. That in the parish of Orleans the several municipal districts be subject to such subdivisions as exist at present, pending a new survey and apportionment.

How and in what manner landed property shall be assessed.

In cities, towns and villages.

In Orleans parish.

Sec. 9. Be it further enacted, etc., That for the purpose of taxation and tax sales it shall be sufficient to assess and describe all property according to such description as will reasonably identify the property assessed; such as designating the tract or lot by the name by which it is commonly known, or by the number or letter by which it may be usually designated upon the regular assessment rolls, or upon an official or private plan or sketch or by giving the boundaries or the name of the owners upon each side, or by the dimensions or description or name given in the act translating the

Description reasonably identifying the property assessed sufficient.

ownership thereof, or by such other further description as may furnish the means of reasonable identification.

Examination of records of Mortgage and Conveyance offices, and land entries to be made annually.

Sec. 10. Be it further enacted, etc., That each tax assessor, parish of Orleans excepted, on and after the first day of January of each year, shall diligently examine the records in the office of mortgages and conveyances and abstracts of land entries, and compare the names of the parties assessed and the description of the property, giving the exact lines and measurements as so recorded in the conveyance office and the abstract of land entries, and shall otherwise make faithful inquiry and investigation to ascertain what taxable property in his district or parish belongs to residents and to absent owners, and to unknown owners; and he shall make a separate list describing each tract of land and other items of taxable property belonging to any absent owner whose name is unknown, and shall affix the valuation thereof in person or by sworn deputy, unless said absent owner, or his agent or attorney shall have delivered to him a correct and complete tax list containing the name and postoffice address of said absent owner and of his agent or attorney, on or before the first day of June, 1899, and each subsequent year, and he shall make a separate tax list describing each tract of land and other property belonging to each unknown owner; and shall affix a separate valuation to each separate tract; provided, that no assessor shall draw any salary until he makes affidavit and furnishes a certificate from the recorder of conveyances that he has made the examination required by this section.

Tax list of unknown or absent owner.

Proviso.

Property divided by parish lines; how assessed.

Sec. 11. Be it further enacted, etc., That when a line between two parishes divides a tract of land, or plantation, each portion shall be assessed in the parish in which it lies; all movable property shall be assessed in the parish or district where it is located, except as hereinafter provided. Provided, that when the line of parishes are in dispute as to their real location, the lines as shown by "Hardee's Map" of 1895, shall be the line for assessment purposes and the parish or parishes affected thereby shall be governed by such lines unless a court having competent jurisdiction shall decree otherwise.

Proviso.

Erroneous assessment.

Sec. 12. Be it further enacted, etc., That if any tract or lot of land or other property shall be omitted in the assessment of any year or series of years, or in any way erroneously assessed, the same, when discovered, shall be assessed by the assessor or tax collector for the whole period for which the same may have been omitted or improperly assessed, and shall be subject to the State, parish and municipal taxes which have been or may hereafter be assessed against said property in accordance with law; provided, no back taxes for more than three years shall be assessed against said property; and

Proviso.

provided further, that such assessments shall appear upon a supplemental roll and be filed in the manner as regular tax rolls. A notice by mail shall be given of the completion of said assessment roll and that it is exposed for examination in the office of the assessors; whether the tax is movable or immovable property, and that ten days are allowed said parties to make to the assessors any complaint they may wish to urge against said assessment; and in case of unknown owners notice shall be published twice during a period of ten days in a daily newspaper published in the city of New Orleans, and in other parishes as provided for in Section 21, of this act; and in case of no complaint said assessment, without any further requisite or formality of any kind shall be final and conclusive on the parties assessed. In the event of any such complaint the decision of the assessors thereon shall be promptly made and be final; and said assessment without further formality and requisite of any kind shall be binding and conclusive on the parties assessed; saving, however, the parties assessed an appeal to the courts within five days from the decision of the assessor on said complaint, which decision shall be deemed notice, and said delay of five days shall begin from the day of the entry by the assessors on said supplemental roll of the words appeal rejected.

Notice by mail of completion of rolls.

Unknown owners, notice by publication.

Decision of assessors in event of complaint, final.

Appeal to be taken within five days.

Sec. 13. Be it further enacted, etc., That the Auditor of Public Accounts shall, immediately after the passage of this act, and before the first day of January of each year thereafter, prepare and have printed and forwarded to the several assessors throughout the State, parish of Orleans excepted, tax lists of the form provided in this act, in such convenient form as may be readily stitched together when filled out; and said list shall be prepared so as to secure the listing of all property subject to taxation under this act; and Section 1 of this act shall be printed in full on the back thereof; and he shall, as soon as possible, furnish to each tax assessor throughout the State such quantity of said printed tax lists as will suffice to secure the listing of all property subject to taxation and with their columns for valuation to be filled up by the assessor. In the parish of Orleans the Auditor of Public Accounts shall furnish such lists and blanks as may be called for by the board of assessors, and approved by him.

Duty of Auditor to prepare and forward tax lists to the assessors.

Sec. 14. Be it further enacted, etc., That it shall be the duty of each taxpayer, parish of Orleans excepted, to fill out a list of his property in accordance with the form provided in Section 17, of this act; and he shall make oath thereto before the tax assessor, or any officer authorized by law to administer oaths, and return the same to the assessor before the first day of May of each and every year, and any refusal, neglect or failure from any cause whatsoever, to comply with this provision of this act, shall act as estopping the taxpayer

Duty of taxpayer to fill out list of property under oath.

from contesting the correctness of the assessment list filed by the assessor.

Form of oath.

Oath to be taken before assessor or other proper officer.

Sec. 15. Be it further enacted, etc., That on the back of each of said tax lists there shall be printed in substance the following form of oath or affirmation, to-wit: "I, whose post-office is ———, do solemnly swear (or affirm) that the list on the reverse side of this paper which I have signed, is a correct and complete list of all the property of which I am owner or have in my possession, or under my control, in the capacity set forth in said list, situated in the parish of———, of every kind, character and description, which is subject to taxation under the Constitution of the State of Louisiana, and under Section 1, of the act of the General Assembly, entitled an act to provide an annual revenue and taxation for the State of Louisiana, etc., adopted at the regular session of 1898, which section is printed in full in this page; and further, that the number of acres of land has been stated, and that the valuation placed thereon by me is true and correct, to the best of my knowledge and judgment, and I have given the proper description of said lands and all other taxable property as the law requires, so help me God. Sworn to and subscribed before me this ——day of——, A. D. ——."

Assessor or deputy, to make personal visit.

Sec. 16. Be it further enacted, etc., That the said assessor shall in person, or by duly authorized deputy, visit the domicile, residence, or office, of each person, company, firm, corporation, bank exchange or association of two or more individuals, and shall fill out with the name and postoffice address the said list as provided for in this act, which each person who owns, possesses or controls any taxable property in his own right, shall sign and swear to, and a separate list shall be filled out with the name and postoffice, and shall be signed and sworn to by each person, in each separate capacity in which he may possess taxable property, such as cashier, president, treasurer, secretary, liquidator, master, superintendent, manager, sequestrator, receiver, keeper, curator, tutor, agent, usufructuary, and every other representative or official capacity.

Blanks to be furnished by Auditor to assessors (Orleans excepted.)

Sec. 17. Be it further enacted, etc., That the assessors of the several parishes, parish of Orleans excepted, shall be furnished by the Auditor of Public Accounts within the time prescribed by Section 13, with blank forms of assessments, as follows, viz: Parish of ———, value of lands, value in lots, squares, or parcels of ground in incorporated or unincorporated cities, towns or villages, with all residences, houses, buildings, or other improvements thereon, number of and value of horses, mules, mares, geldings, cattle, sheep, goats, hogs, and all other live animals, value in cash to be based on actual market value of capital stock, shares, etc., of all persons, association of persons, business firms, corporations and pools, less than real estate. Value of all steam-

boats, steamships, barges, and other water crafts. Value of merchandise of stock in hand. Value of household goods, silverware, silverplate, jewelry, etc., not exempt from taxation. Value of annuities, salaries, incomes, etc., of all persons, associations of persons or business firms and corporations not subject to license.

All moneys loaned or in possession; cash value of all bonds liable to taxation, notes, judgments, and other credits.

Blank form of
assessment.

Cash value of all other property subject to taxation.

Consolidated agricultural statistics of parishes.

Number of acres in parishes.

Uncultivated.

Cultivated.

In cane.

In cotton.

In rice.

In corn.

In oats.

In wheat.

In hay.

In potatoes.

In sorghum.

In rye.

In jute.

In meadow or pasture.

Total.

PRODUCTS RAISED LAST YEAR.

Barrels of molasses.

Hogsheads of sugar.

Barrels of sugar.

Bales of cotton.

Barrels of rice.

Bushels of corn.

Bushels of oats.

Bushels of wheat.

Bales of hay.

Bales of jute.

Bushels of rye.

Bushels of potatoes.

Barrels of sorghum.

White children between six and eighteen years.

Males.

Females.

Colored children between six and eighteen.

Males.

Females.

And it shall be the duty of the said assessor to list and assess all property within their respective parishes in accordance with the foregoing blank, taking care to list and

Duty of assessor relative to listing and assessing property.

assess each and every species of property separately, as herein provided, and to correctly return the consolidated agricultural statistics thereto attached, and he shall indicate in each of said lists whether the taxpayer is white or colored.

The assessor, in assessing lands and lots shall take into consideration the enhanced value of the same arising from the buildings and improvements thereon, such as residences, barns, cribs, sugar mills, rice mills, gin houses, cabins and machinery.

Additional re-
quirements. The assessor shall in addition to the duties prescribed in the foregoing part of this section make a statement showing:

The actual cash value of land or lots.

The actual cash value of improvements thereon.

The actual cash value of machinery thereon.

The actual cash value of implements thereon.

Values else-
where, conditions
and relative as-
sessment to be
considered. And the value placed thereon of the above elsewhere, for assessments, for purposes of taxation; the conditions of same, the use made of same, the revenue derived therefrom, and the relative assessment placed upon other property being considered in connection therewith.

The true intent and object of this provision being for the purpose of gathering information and not especially for assessment for purposes of taxation.

It shall be the duty of the Auditor, and he is hereby directed to furnish to the assessors throughout the State suitable blank forms to carry out the intent and purpose of this section.

Oath to be ad-
ministered by as-
sessor or deputy.. Sec. 18. Be it further enacted, etc., That each tax assessor, in person or by a duly qualified deputy, is hereby authorized to administer the oath or affirmation attached to the said list in the manner required by law for administering oaths; and is required, in person or by deputy, to actually administer the said oath or affirmation orally to the person signing same; and should any tax assessor or deputy sign such jurat without having actually administered said oath, he shall be guilty of nonfeasance and malfeasance in office, under Article 217 of the Constitution, and the tax assessor shall be liable on his bond for all the taxes due by the person purporting to have taken said oath or affirmation, and shall forfeit all his commissions and shall be at once removed from office by the Governor. And, further, that any wilful misstatement to the assessor, or any authorized deputy, made under oath, shall be considered and punished as perjury, as provided by the laws of this State in other cases.

Penalty.

Misstatement,
how punished.

Duty of assessor
in the valuation
of property.

Sec. 19. Be it further enacted, etc., That the tax assessors shall fill up the column for valuation with such valuation of each item of property as he considers just, whenever he does not agree with the valuation as fixed by the taxpayer, and if any person shall fail or refuse to sign one of the said

tax lists within the time prescribed in Section 14, of this act, the tax assessor shall obtain his name, ward and postoffice address, and in cities and towns, street, number and postoffice address and a full description and valuation of all the property of said person in whatever way he can, and shall himself fill out said list from the best information he can obtain, and shall fill up the column with his own valuations; and to that end he is authorized to administer oaths and propound questions to any person whom he supposes can give information in relation thereto. In making all assessments it shall be the duty of the assessor to describe all property according to such a description as will reasonably identify the property assessed and to assess the same in the name of the owner, except in the case of unknown owners, and it is hereby made his special duty to examine into assessments that have been carried over on the rolls from year to year without having been given in by the owners, and to that end he shall make all necessary inquiries as to the facts from any and all sources, and as to the law from the district attorney, whose duty it is to advise him in all such cases.

Description, how made.

Assessor in making assessment to reasonably identify property.

Sec. 20. Be it further enacted, etc., That all real estate and personal property subject to taxation, as enumerated by Section 1, of this act, and not exempt by law, shall be estimated by the assessors of the several parishes of the State, parish of Orleans excepted, at its actual cash value upon the blank lists furnished by the Auditor of Public Accounts, in accordance with this act; and in case the valuation so made by the said assessors are, in the opinion and belief of the taxpayer, in excess of and beyond the cash value of the personal or real property, the said assessor shall make or cause to be made a duplicate list of said property, and shall then and there administer to the said taxpayer the oath or affirmation as follows, viz.: "I swear (or affirm) that the valuation affixed opposite each item of property in the foregoing list is the actual cash value thereof, according to the best of my knowledge, judgment and belief, so help me God. Sworn to and subscribed before me this —day of —, A. D. 18—." The assessor shall subscribe such duplicate lists and submit them to the board of reviewers as hereinafter provided for.

Real and personal property to be assessed at its actual cash value.

Oath of taxpayer taken before assessor.

Sec. 21. Be it further enacted, etc., That the assessor in person, or by deputy, shall have the right and power to require of any property holder an inspection of his books and accounts, and shall have the right to examine in full the same, and may, from his books and accounts make an estimate of the value of the property to be assessed. He shall also, if necessary, put upon oath the owner, agent, or employees of the owner, and propound to him or them such questions as will elicit from him or them the actual cash value of the property. The assessor shall have the right and

Books and accounts to be examined by assessors.

Authorized to propound questions under oath.

Authorized to inquire into insured value of property assessed.

power to inquire into the insured value of all the property, or into the value at which the same had been insured previously, and in assessing stock on hand or merchandise the average amount of insurance during the year previous to the assessing, which had been carried on merchandise or stock, or fixtures by the owner or agent, shall be taken into consideration; provided, that if the assessors (parish of Orleans excepted) find or have reason to believe that the list of taxable property furnished by any person is incomplete or incorrect, they shall add thereto a supplemental list containing a description and valuation of all the property of the person signing said list, which has been omitted or incorrectly described therein; provided, no change in any list of property rendered shall be made until the taxpayers be notified to appear within ten days and show cause why such change should not be made.

Proviso.

Public notice to be given immediately after completion of lists.

Sec. 22. Be it further enacted, etc., That immediately after the listing and estimation of the valuation of all real and personal property shall have been completed by the assessors (parish of Orleans excepted) which shall in all cases be done on or before the first day of June in each and every year, the said assessors shall give notice by publication in some newspaper published in their respective parishes, and if there be no newspaper published therein, by posting on the courthouse door of the parish for the period of ten days, that the listing of the property has been completed, and the estimated valuation made therein by the said assessor in accordance with law, and that the said list shall be exposed in the office of the said assessor for inspection and correction for a term of twenty (20) days, beginning next after the ten (10) days required for notice herein provided shall have expired.

Police Juries constituted Board of Reviewers.

Sec. 23. Be it further enacted, etc., That the police juries throughout the State, parish of Orleans excepted, and the City Council of New Orleans be and are hereby appointed and constituted Boards of Reviewers for their respective parishes and city named, and are authorized and directed to do and perform the duties imposed upon them by this act. Provided, however, that the City Council of the City of New Orleans may delegate to a committee, to be known as "Committee on Assessment" to be constituted by said Council, power and authority to do and perform the duties or any part thereof incumbent upon the Council, subject to the approval of the Council.

In Orleans, "Committee on Assessment," authorized to perform such duty subject to approval of Council.

Compensation of Board of Reviewers.

The members of said Board of Reviewers (parish of Orleans excepted) shall receive the same pay, for such length of time as they may be in session as now allowed to police jurors; provided, that if the session extends longer than fifteen days from date of service, only pay for that length of time shall be allowed.

Ses. 24. Be it further enacted, etc., That the said board of reviewers shall meet on the first Monday in July, of each and every year or as soon thereafter as possible, and the several assessors throughout the State, shall lay before the said board all of said lists of property with the estimated (actual) cash value thereof, extended and listed and valued by the said assessors as aforesaid, together with the lists and valuation, made under oath as aforesaid, of those property owners who believe the assessors valuation to be in excess of a just and equitable valuation as compared with the assessment of like property in like condition and in excess of the basis of assessment adopted by the assessor in placing valuation or assessment on the personal or real property therein enumerated, and the said Board shall proceed at once to determine the issue involved, and their decision shall be final, if concurred in by the assessor, unless set aside in accordance with Article 225 of the Constitution.

Meeting of Board of Reviewers, country parishes.

Act 130 of 1902.

Assessors to submit lists of property to Board of Reviewers, which if concurred in is final.

It shall be the duty of the boards of review as constituted by this act and they are hereby directed to carefully examine and scrutinize the assessment list as prepared and filed by the assessor, and to compare each individual item assessment with the others, considering the values placed on same and after hearing evidence concerning same, determine if said valuations are equitable and just, and in accordance with the requirements of the Constitution, and either approve or disapprove the said assessment list. If the said list be approved by the reviewers, then said assessment list or roll shall be final. Should the reviewers disapprove the roll or any item or items thereon, it shall be the duty of the reviewers to note said items and to declare and make known the value which in their opinion should be correctly listed upon the roll, in lieu of the amount there named by the assessor for assessment for the purpose of taxation, and notify the assessor of such disagreement with reason for same, and if after considering the said difference with the reasons thereof, the assessor should concur in such valuation, then the assessor shall make the assessment placed upon the individual item on the roll conform to the valuation agreed upon by the Board of Reviewers and concurred in by him. If there be no concurrence as to the valuation for the purpose of taxation, between the assessor and the reviewers then and in that case, the valuation as fixed by the assessors shall remain as final, unless otherwise ordered and adjudged by the courts, as provided by this act.

Duty of Board of Reviewers to determine if valuations are equitable and just.

In the event of disagreement of values, the assessor's valuation to be final.

It shall be the duty of the board of reviewers as constituted by this act, to receive and hear any and all taxpayers who desire to contest the correctness of the valuation placed by the assessor and to compare each individual item of assessment controlled or held by him, and to determine, as to the correctness or incorrectness of such contest. And if said

Duty of Board of Reviewers to hear complaints of taxpayers and to appeal to the courts for relief in his behalf.

claim for relief be approved by the reviewers then they shall proceed to notify the assessor of such erroneous assessment, and propose correction of the same in the manner prescribed in the foregoing section.

And if there shall be no concurrence as to the valuation between the Board of Reviewers and the Assessors, after conference and discussion of the same as provided in this section, and the tax payer shall still consider himself unjustly assessed, and demand that an appeal be made to the court, it shall be the duty of the reviewers to immediately make such appeal to the court and represent said taxpayer in such application for a more just assessment and valuation, without cost. And shall contend for the valuation as suggested by the reviewers, and refused by the assessor. Which appeal for relief shall be heard and determined by the judge without delay, and shall be without cost to the taxpayer or other party to the cause.

Claimant may bring action for relief on his own behalf.

Provided, however, if said claim for relief be not approved by the reviewers, the claimant may bring action for relief before the district court, which court will hear and determine said suit in accord with the law governing the case.

Suits for reduction of assessments to be tried without delay.

That in all suits for reduction of assessments the judge is hereby directed to hear and try such cases without delay, and in chambers, if necessary, without cost to the reviewers or the assessors. It is hereby made the duty of the assessor and he shall bring suit, when necessary, to protect the interest of the State, and he shall also have right of appeal and such proceedings shall be without cost to him or the State. Any taxpayer shall have the right to appear before the Board of Reviewers and call in question any assessment on the roll if he considers such assessment too low, and any taxpayer shall have the right to appeal from the decision of the assessor or the board of reviewers, to the courts at his own cost.

Assessor's valuation not to be increased without notice to taxpayers.

No valuation made by the assessor shall be increased by the Board of Reviewers unless the taxpayer is served with notice to appear before said board, within five days, and show cause why such increased assessment should not be made. Such summons shall be signed by the President of the board service therein, and return made in the manner now provided by law in the case of ordinary subpoenas.

Tax-payers in Orleans to make sworn return within twenty days.

Sec. 25. Be it further enacted, etc., That it is hereby made the duty of every taxpayer in the parish of Orleans to make return of his property duly sworn to, within twenty (20) days after the list for such purpose shall have been left at his domicile or place of business, and any refusal, neglect or failure from any cause whatsoever to comply with this provision of this act shall act as estopping the taxpayer from contesting the correctness of the assessment list filed by the assessor and any owner, agent, administrator, executor,

Penalty for refusal, neglect or failure to comply.

or other representative, shall have no standing in court for a wrong description (whether in name, measurement or otherwise) unless written complaint thereof was made during the period when the lists are open for public inspection and correction; and the property of such owner, agent, administrator, executor or other representative so assessed shall be deemed properly described.

Any assessment made in the name of a party, deceased, shall be good and valid throughout the State, unless notification in writing of the death, and whether or not the succession has been opened, and when and where, shall have been made in due season to the assessor by the heirs or parties interested. And in all cases property assessed in the name of the owner as appears on the record of the mortgage or conveyance office at the date of listing shall be deemed properly assessed.

Assessment in name of deceased good and valid, unless written notice be given to assessor.

Sec. 26. Be it further enacted, etc., That all taxpayers in the parish of Orleans shall have the right to appear before the Board of Reviewers or a standing committee on Assessments of the City Council of New Orleans, between the 21st day of March and the 10th day of April inclusive, of the year in which the assessments are made and in the parishes before the board of reviewers, as provided for in this act during the sessions of the said board, and be heard concerning the descriptions of the property listed and the valuation of the same as assessed; and the board of reviewers having considered the claim of the taxpayer, shall either approve or disapprove the petition as provided in Section 24, and if disapproved, then the taxpayer shall have the right of testing the correctness of their assessments, before the courts of justice in any procedure which the Constitution and laws may permit; but the action to test such correctness shall be instituted on or before the first day of November of the year in which the assessment is made. In all suits for the reduction of assessments the State tax collectors of the respective parishes shall be made parties.

Fixing time in which tax-payer must make his appeal before Board of Reviewers, Parish of Orleans.

Act 130 of 1902.

Fixing time of appeals to court by tax-payer; State tax collector must be made party to suit for reduction of assessments.

The said Board of Reviewers in the City of New Orleans as constituted by Section 24 shall meet on the 21st day of March, or if a holiday, then the next succeeding day not a legal holiday, in the City of New Orleans, of each year, to consider and examine into the application of those owners of assessed property, who believe the assessor's valuation to be in excess of and beyond the actual cash value of the property assessed. Said reviewers shall determine upon said applications, but their duties are confined entirely to the question of valuation and description, and report their action at once to the City Council for approval or rejection; said report to contain the affidavit of a majority of the committee that the valuations so fixed are the valuations provided by law; unless

Meetings of Board of Reviewers (Parish of Orleans) to examine into protests of tax-payers.

set aside by the courts at the suit of the taxpayers. That the said committee on assessments shall be and are hereby empowered to increase any assessment imperfectly or improperly made; provided, that before said increase is made, the taxpayer be served with notice to appear before said committee within three days and show why such increased assessments should not be made. In passing upon any application for reduction in valuation, and before determining upon any increase in valuation, the board of assessors must be heard in reference thereto, and they are expected to be present at all sessions of said committee. No application to be considered by the said committee unless said application has been first made to the board and refused. In all cases the action of said committee to be finally reported back from the council to the assessors not later than the 18th day of April, or the revision to be null and void.

Duty of Board of Assessors to furnish City Council with list of property and valuations. It shall be the duty of the Board of Assessors of the City of New Orleans immediately after the listing and estimation of the valuation of the real and personal property shall have been completed for their respective districts, which in each and every year shall be done on or before the 21st of March, to lay before the City Council, meeting as a Board of Reviewers, all of said lists of property with the valuations noted thereon, and the council shall proceed to perform the duties incumbent upon them as Board of Review, as per Section 24 of this act.

Assessors persisting in making valuations exceeding that fixed judicially to pay costs of court. That whenever judgment shall be rendered by a court of justice reducing the assessment of real estate for a particular year, and the assessors shall for the next succeeding year assess the property, when in the same owner's name, again at a valuation exceeding that fixed by such judgment, and shall have persisted in maintaining their assessment, notwithstanding due application in writing to them for the reduction to the valuation fixed in the previous year by the court, then and in every such case, if the court before which the new suit of the taxpayer for the reduction of such assessment shall have been brought, should find that the reduction claimed and which have been judicially allowed the previous year should again be granted, it shall be its duty in rendering judgment to that effect, to condemn at the same time, those assessors, or members of said board of assessors in solido, to the payment of all costs of suits, and all attorney's fees, and on their failure to pay said costs after execution issued therefor against them individually, and a return thereon of nulla bona, the sureties of said assessors on their official bonds shall become liable for said costs.

National banks, State banks, etc., how assessed. Sec. 27. Be it further enacted, etc., That no assessment shall hereafter be made under that name, as the capital stock of any national bank, State bank, banking company, banking firms or banking associations, whose capital stock is repre-

sented by shares, but the shares shall be assessed at their actual value as shown by the books of the bank, or banks, to the shareholders, who appear as such upon the books, regardless of any transfer not registered or entered upon the books, and it shall be the duty of the president or other officer to furnish to the assessor a complete list of those who are borne upon the books as shareholders; and all taxes so assessed shall be paid by the bank, company, firms, association, or corporation which shall be entitled to collect the amounts from the shareholders or their transferees; all real estate owned by the bank, company, firm, association, or corporation shall be assessed directly to the bank, company, firm, association, or corporation, and the pro rata of such direct property taxed, proportioned to each share of capital stock, shall be deducted from the amount of taxes assessed to that share under this section. Such assessments shall be made where the bank, etc., is located and not elsewhere, whether the shareholder reside there or not. The said book value shall be ascertained upon a statement duly sworn to by the president, cashier or secretary, and chairman of finance committee, or in the absence of such latter officer, then by one of the directors, showing the assets in detail and the valuation placed upon each, and said valuation shall be at a fair market value. The sworn statement of the bank's condition made next preceding the date of listing shall be the basis of assessment. Any president or other officer who shall refuse or fail to deliver the said list of shareholders, and said statement of book value and of bank's condition, within the first twenty days of January of each year to the assessor, shall be guilty of a misdemeanor, and on conviction shall be punished by fine or imprisonment, or both, at the discretion of the court. The district attorney will at once act upon any complaint of such neglect or refusal made to him by the assessor, or by the board of assessors in the parish of Orleans. In the event that any National Bank, State Bank, banking firm or banking company, are by decision of the courts held not to be liable to pay the taxes on the shares of its shareholders then the taxes shall be collected from and paid by each shareholder on the share or shares by him held and each shareholder failing to pay the same may be proceeded against by a rule to produce, and by all the other proceedings provided for in this act for the collection of taxes on movable property.

Assessment to be made at location of bank.

Banking officers failing or refusing to furnish list of shareholders, guilty of misdemeanor.

Duty of District Attorney.

Right to proceed by rule.

Sec. 28. 'Be it further enacted, etc., That all other corporations, save those enumerated in Section 27 of this act, shall be assessed directly upon all property owned by such corporations, which is taxable under Section 1, of this act, but unless six months prior and continuous ownership can be shown in any holdings of National, State or municipal bonds or stock in any corporation whatsoever, then the market value

Other corporations, how assessed.

of such holdings shall be assessed to such corporation as much "money in possession."

Sworn statement of condition to be considered in making assessment.

The sworn statement of condition made next preceded the day of listing shall be considered in making the assessment. A failure to make sworn returns of property and condition, to the assessor within the first twenty days of January of each year, shall subject the party so failing to the same penalty as provided in Section 27, of this act, for failure to make return of shareholders, etc. Such corporations are not required by law to make sworn statements of the condition, shall be required to furnish within the first twenty days of January of each year, under the same penalty as above provided, to the assessor a sworn statement of the cost of their property, real and personal, and of the value at which the same is carried on the books, and in determining the assessment these valuations shall be considered; and further to furnish a sworn statement of the earning capacity of the corporation, which said earning capacity shall form a basis for estimating the value of its charter or franchise.

Separate accounts of articles exempt and not exempt, to be kept.

Any individual, firm, association or corporation, whose business may consist in manufacturing or dealing in articles that are exempt, and articles that are not exempt, shall be required to keep separate accounts thereof, so that the assessor can readily determine the amount of exempt and the amount of taxable property; and it shall be the duty of such individual, firm, association, or corporation, to make a sworn statement thereof within the first twenty days of January of each year, under like penalty as provided in the foregoing for neglect or a failure to make returns.

Real estate, roadbeds, roads, iron, track, etc., of railroads, canals, telegraph and other transportation companies, how assessed.

Sec. 29. Be it further enacted, etc., That the real estate, roadbeds, roads, iron, track, superstructures, excavations and channels of railroads, canals, and other transportation or telegraph companies, shall be assessed and taxed in the parish, or assessment district where located; and all other property not especially exempted from taxation by Article 230 of the Constitution belonging to said railroad, canal, etc., shall be assessed and taxed at the domicile or principal office of said railroads, canals, etc., as contemplated by Article 273 of the Constitution; but the rolling stock or movable property of any railroad company, telegraph company, canal company or other transportation company, whose line lies partly within this State and partly within another State, or States, or whose sleeping cars run over any line lying partly within this State or partly within another State or States, shall be assessed in this State in the ratio which the number of miles of the line within the State has to the total number of miles of the entire lines.

Auditor to furnish assessor (Orleans excepted) with three rolls.

Sec. 30. Be it further enacted, etc., That the Auditor shall furnish to each tax assessor (parish of Orleans excepted) three rolls, in such convenient form as to meet the require-

ments of this act, and the assessor shall proceed to fill out the said tax rolls from the lists as fast as they are finally passed upon by the board of reviewers, and he shall deposit one tax roll in the office in which the mortgage records of the parish are kept, the second in the office of the tax collector of his district, or in the office of the sheriff, and the third in the office of the Auditor, as soon as possible before the first day of September, in the year 1899, and annually thereafter. The said deposit of the tax rolls by the assessor in the office of tax collector or sheriff shall be full warrant for the said tax collector or sheriff throughout the State to collect all taxes as provided by law.

Duties of assessors in relation thereto.

That the State and parish taxes shall be extended upon each of the copies of the roll to be delivered to the recorder and to the tax collector (parish of Orleans excepted).

Sec. 31. Be it further enacted, etc., That in the parish of Orleans the several assessors shall by the first day of May of each year furnish the Comptroller of the City of New Orleans a complete assessment roll; and shall furnish a like roll by the first of June to the recorder of mortgages, and by the first of July to the State tax collectors in so far as their respective districts are concerned; and a like roll by the first of August to the State Auditor. And the rolls thus made up shall serve as a basis for all State and city taxation for the year in which they are made.

Assessors, Orleans Parish, to furnish City of New Orleans complete assessment roll, by May 1st; Mortgage office June 1st; Tax collectors July 1st; to Auditor by August 1st.

Sec. 32. Be it further enacted, etc., That the recorder of mortgages shall immediately file the tax roll delivered to him and shall retain and keep the same among the record books of his office, and it shall be and constitute a part of the record of the same; said tax inscription in the mortgage office shall not operate as a lien or mortgage upon the property, until the 31st day of December of the current year. He shall index the said tax roll in the current mortgage book under the head of "tax roll for the year 1898," and each subsequent year respectively, but no further record thereof shall be necessary or be paid for; provided, that the failure of the recorder of mortgages to mark the said tax rolls "filed" or to index the same shall in no way prejudice the rights of the State or any parish of municipal corporation.

Duty of Recorder of Mortgages on receiving tax rolls.

Sec. 33. Be it further enacted, etc., That from the day said tax roll is filed in said mortgage office it shall act as a lien upon each specific piece of real estate thereon assessed, which shall be subject to a legal mortgage after the 31st day of December of the current year for the payment of the tax due on it, but not for any other tax; which mortgage shall prime and outrank all other mortgages, privileges, liens, encumbrances or preferences, except tax rolls of previous years.

Filing of tax roll in Mortgage office to operate as a mortgage for payment of tax.

Sec. 34. Be it further enacted, etc., That said filing in the recorder's office shall be full notice to each tax-payer and to each other person whom it may in any manner concern, that the listing, assessment and valuation of the taxable property

Filing in Mortgage office to be full notice to taxpayer, and that said taxes are due and collectible.

has been completed, that the tax rolls are on file in the sheriff or tax collector's office, and in the office where the mortgage records are kept; that the said taxes are due and collectible, as provided by law.

Depositing of tax rolls in Recorder's office to be prima facie evidence of completion of assessment in manner provided by law.

Effect of judgment to be rendered in event of contestation of assessment.

Sec. 35. Be it further enacted, etc., That the act of depositing the tax rolls by the assessor in the office where the records of the parish are kept, shall be deemed prima facie evidence that the assessment has been made and completed in the manner provided by law. No injunction shall be issued by any court to prevent any assessor from depositing said rolls and in the suit of any taxpayer testing the correctness of his or their assessments before any court of justice, the decision of such shall only affect the assessment of the person or persons in such suit, and shall in no manner affect or invalidate the assessment of any other person or property appearing upon the tax rolls.

TAX COLLECTORS, TAX SALES, ETC.

State Tax Collectors, Orleans parish, how and by whom appointed; districts; terms of office.

Sec. 36. Be it further enacted, etc., That the Governor shall appoint, by and with the advice and consent of the Senate six (6) State tax collectors for the Parish of Orleans, one (1) for the First District, which shall be the first Municipal District; one (1) for the Second District, which shall be the Second Municipal District; one (1) for the Third District, which shall be the Third Municipal District; one (1) for the Fourth District, which shall be the Fourth Municipal District; one (1) for the Fifth District, which shall be the Fifth Municipal District; one (1) for the Sixth District, which shall be the Sixth and Seventh Municipal Districts.

This section amended under Act 309, Constitution of 1898, by Act 10 of 1900; as follows:

Providing for a tax collector in the Seventh Municipal District.

Section 1. Be it enacted by the General Assembly of the State of Louisiana, That there shall be one tax collector in the Seventh Municipal District of the City of New Orleans, who shall be a resident thereof and who shall hold his office therein.

Sec. 2. Be it further enacted, etc., That he shall give bond for the faithful discharge of his duties in the sum of Five Thousand dollars and shall receive 7 per centum on the gross amount of the licenses and taxes by him collected.

Compensation of collectors.

The collector for the First District shall receive two per centum, the collector for the Second District shall receive four per centum, the collector for the Third District shall receive five per centum, the collector for the Fourth District shall receive five per centum, the collector for the Fifth District shall receive seven per centum, and the collector of the Sixth District shall receive five per centum on all collections of licenses and taxes made and turned into the State Treasury by them, who shall hold their offices for the term of four

years; provided, that if said office be already filled by appointment, this act shall not be construed as creating a vacancy therein. Each of the said tax collectors shall take the constitutional oath of office, and each one of them shall execute his bond in favor of the Governor of the State of Louisiana for the sum of thirty-five thousand dollars for the First District, for the sum of twenty-five thousand dollars for the Second District, for the sum of twenty thousand dollars for the Third, Fourth and Sixth Districts, and ten thousand dollars for the Fifth District, with solvent sureties who shall be bound in solido with each other and their principals; but each surety may bind himself for a limited sum; provided, that the first term of said officers shall expire on the second Monday of July, 1900.

Oath; bond.

Sec. 37. Be it further enacted, etc., That all bonds to be executed by said tax collectors shall be approved by the Governor, and shall be recorded in the mortgage office or records of the parish of Orleans, and in all other parishes in which the principal owns real estate, and shall operate as a legal mortgage upon all real estate of the principal therein; and shall be conditioned that the principal shall carefully, impartially and diligently collect all licenses and taxes assessed therein; shall punctually sell property to pay all delinquent taxes, and shall faithfully and promptly pay into the State Treasury all licenses and taxes collected by him, and do and perform such other duties as are or may be prescribed by law.

Form of bonds: approval by the Governor; to operate as a legal mortgage.

Sec. 38. Be it further enacted, etc., That the Governor shall have the power to remove said tax collectors of the parish of Orleans, or either of them, or suspend them from office, pending the finding of articles of impeachment for any cause which he decides to be just and sufficient, and to make appointments to fill all vacancies in said office, with the advice and consent of the Senate, if in session, or if not then in session, subject to the advice and consent at its next session, and all such appointees shall qualify as aforesaid.

Orleans Parish. Tax Collectors. power of removal: vacancies, how filled.

Sec. 39. Be it further enacted, etc., That whenever any tax collector or ex-officio tax collector becomes a defaulter as shown by the books of the Auditor of Public Accounts, the Governor is hereby authorized to suspend such defaulting collector from office until such time as full and complete settlement has been made of all taxes and licenses by him collected.

Power to suspend defaulting tax collector.

That upon the Governor being notified that any of the tax collectors of the State are defaulters he shall call upon such defaulting officer to make good the amount demanded of him within ten days, and upon his failure to respond to such notice he shall immediately suspend him from office.

That the provisions of the two preceding sections shall in no wise abridge, repeal or modify the penalties under existing laws for failure to make settlements within the time prescribed by law.

Duty of Auditor to take charge of all books, papers, rolls, etc., of defaulting collector.

That when a tax collector or ex-officio tax collector is suspended as herein provided, the Governor shall have the power to direct the Auditor to take charge of all books, rolls and papers connected with his office as tax collector until he makes proper settlement or his successor qualifies; and the Governor shall direct the district attorney to institute suit to remove any sheriff from office who may be suspended as ex-officio tax collector under this act. Nothing in this act shall be construed to modify or restrain the power of the Governor to remove any tax collector appointed by him.

Taxes, how designated; when due.

Sec. 40. Be it further enacted, etc., That all taxes shall be collected in the calendar year in which the assessment thereof is made, and they shall be designated as the "taxes for the year 1898," and of each subsequent year, accordingly as they are collectible, and the taxes assessed in the year A. D. 1898, and each subsequent year, shall be due in the calendar year 1898, and in each subsequent year as soon as the tax roll is filed in the office where the mortgage records are kept, and they shall be paid on or before the thirty-first day of December in each respective year, in order to avoid the notice, advertisement and sale required by Article 233, of the Constitution, and the taxes on movable property shall be paid on the first day of the calendar month next succeeding the filing of the tax roll in the office where the mortgage records are kept; provided that no forced collection of taxes on movable property shall be made before the first day of October, unless the collector has good reason to believe that the State, parish or municipal corporation will lose the same; provided, further, that all taxes unpaid on the 31st day of December of each and every year, shall bear interest at the rate of two per cent per month from said date.

Proviso.

Duties of tax collectors previous to collection of taxes on movable property, notice etc.

Sec. 41. Be it further enacted, etc., That on the first day of the calendar month next succeeding the filing of the roll, or as soon thereafter as possible, the tax collector or sheriff shall address to each tax-payer who has not paid all the taxes which have been assessed to him on movable property a written or printed notice, setting forth in substance that the State tax assessed to said taxpayer on movable property in said parish, stating the aggregate assessed value of said property, and the aggregate sum of the taxes for the current and all preceding years due thereon, fell due and should have been paid in full on or before the first day of the then current month; that the said taxpayers became delinquent for said taxes on the first day of said month; that after the first day of October, following, the tax collector or sheriff will seize and advertise for sale the movable property on which the said taxes are due, in the manner provided by law for judicial sales; that at the principal front door of the courthouse, where the civil district court of said parish is held, or at the place of seizure or storage in the parish of Orleans, he will sell within the legal hours for judicial sales, for cash,

and without appraisement, such portion of the said movable property as the taxpayer shall point out and deliver to said tax collector or sheriff, and in case the taxpayer shall not point out sufficient property, that he will at once and without further delay, sell for cash, without appraisement, the least quantity of said movable property which any bidder will buy for the amount of taxes assessed upon the same with interest and cost for the current and all preceding years and attorney's fees.

Duty of tax collector.

Sec. 42. Be it further enacted, etc., That the tax collector or sheriff shall either deliver to each taxpayer in person, or shall leave at his residence or place of business, in the city of New Orleans, one of said notices, but in the other parishes he shall mail to him one of said notices, provided for in the preceding section, for which he shall be entitled to collect from said taxpayer ten cents as cost; provided, no notice shall be charged for unless the same has been actually delivered or mailed to the taxpayer; and provided further, no mileage shall be charged for the service of a notice. He shall certify on both tax rolls that he has served or mailed all of said notices, and certificate on either tax roll shall make full proof until disproved in a judicial proceeding.

Manner of serving notice.

Sec. 43. Be it further enacted, etc., That the tax collector or sheriff shall publish once in the official journal published in his district or parish, if there be one, or in the manner provided by law for judicial sales, one general notice, substantially in the foregoing form, addressed to all owners of assessed movable property situated in his parish or district, whose names, postoffices or agents are unknown, in which he shall set forth substantially that the taxes of said unknown owners are due and unpaid, and if not paid within twenty days, that he will proceed to seize and sell such quantity of the movable property of each said unknown owners as will pay the taxes, interest and cost. He shall certify on both tax rolls that he has published and posted said notices, and said certificates on either shall make full proof thereof, until disproved in a judicial proceeding. He shall pay for said publication, and shall be entitled to collect as cost thereof, one dollar from each owner or from the property assessed to him.

Notice to non-resident tax-payer by publication.

Notice to unknown tax-payers.

Duty after giving such notice.

Cost of publication to be paid by tax-payer.

Sec. 44. Be it further enacted, etc., That any person shall be allowed to point out the particular movable property which he may desire to have sold for taxes due by him, delivering said property to the tax collector or sheriff at his office on or before the day of sale, provided, that said property be sufficient in the opinion of the tax collector or sheriff to realize the amount of the taxes due.

Tax-payer to have right to point out particular property he desires sold for taxes due by him.

Sec. 45. Be it further enacted, etc., That the tax collector or sheriff shall seize the movable property of any tax debtor without notice whether he believes that such seizure is necessary to enable him to collect any tax due by said debtor and he shall make such seizure at any time whenever

Tax collector shall seize movable property without notice in certain cases. Seizure and sale, how effected.

he has good reason to believe that the tax debtor will conceal, part with or dispose of the said movable property, which fact must be made to appear by the affidavit of the tax collector, or one of his deputies and shall advertise said property in the manner provided for judicial sales, for cash, without appraisement; and shall sell the least amount of the property seized which any bidder will buy for the amount of the taxes, interests and costs.

Tax collector authorized to collect taxes due on movable property by taking it into his possession, or by placing a keeper upon it.

Sec. 46. Be it further enacted, etc., That in addition to the mode of sale provided for in the foregoing section, the tax collector or sheriff is authorized and empowered to collect the tax due by any person or persons upon movable property, for any year past, present or future, either by taking into his possession so much of said movable property as may be required, in his opinion, to realize the amount of the tax or taxes, or by placing a keeper upon the movable property subject to the tax until the day of sale, upon which day so much of said property as may be necessary to realize the tax or taxes, interest and cost, for which it has been seized, shall be sold to the highest bidder, without redemption.

Notice to be given to owners of movable property so taken possession of.

Form of notice, etc.

Sec. 47. Be it further enacted, etc., That in all cases where the tax collector or sheriff shall proceed, under the authority of the preceding section, he shall give notice, in writing, of his purpose to make such seizure, three days before actually taking the property into his possession, or placing a keeper thereon; said notice shall state the amount of taxes, interest, costs and penalties in detail, containing a demand for payment and a statement of the intention to seize in default of payment within said three days, and said notice shall be served in the manner now provided for services of notice of seizure under writs of fieri facias, by the tax collector or deputy, and a return or statement, in writing, of mode of such service shall be made by the officer serving the same and be filed in the office of the tax collector or sheriff, and shall be received by the courts as prima facie evidence of notice.

Notice having been given to delinquent taxpayer on movable property, duty of tax collector thereafter.

Sec. 48. Be it further enacted, etc., That on the expiration of three days for notices above required, the tax collector may seize and take into his possession or place a keeper, as provided in this act, and thereafter the tax collector or sheriff shall advertise, in the manner provided for judicial sales of movable property, that he will sell so much of the property so seized as may be necessary to pay all the taxes, interests and costs for which said seizure had been made, and all said sales shall be without appraisement, and without redemption.

Rights of debtor to bond seizure.

Sec. 49. Be it further enacted, etc., That when seizure is made, in any of the forms above provided, of movable property, to enforce the payment of taxes, the debtor may release the same until the day of sale upon his forthcoming bond, with solvent security in solido, which shall be executed in

the same manner as forthcoming bonds for property seized under writs of fieri facias. It shall be the duty of any one so releasing his property to return the same into the possession of the sheriff or tax collector for sale on or before the day of sale, otherwise the forthcoming bond shall be considered forfeited and shall be filed in the office of the clerk of the civil district court of the parish and shall have the force and effect of a twelve months' bond, and shall be executed by a writ of fieri facias, issued thereon by the clerk against the principal and sureties in solido, as provided by law for the enforcement of twelve months' bonds. The forfeiture of said bond shall be made to appear by certificate of the tax collector or sheriff written thereon.

Whenever any sheriff, constable, marshal, receiver, liquidator, syndic or other judicial or court officer or functionary shall take possession of personal property it shall be his duty to pay at once all the taxes that may be due or become due upon the same, and if he fails to do so he shall become responsible personally and upon his bond for the payment of the same. He shall file with his provisional and final accounts in the case of proceeding a certificate of the tax collector showing that all taxes upon such property seized or administered have been paid and in the event of failure to do this he shall not be discharged upon his official bond.

Duty of sheriff, receiver, liquidator, syndic and other officers, in possession of personal property.

The tax collector shall also have the right to proceed by rule at any time in the court having custody of personal property or the proceeds thereof, to compel such sheriff, constable, marshal, receiver, liquidator or syndic to compel the payment of all taxes due upon the property, without waiting for proceedings on final account or tableau of distribution.

Right of tax collector to proceed by rule.

Sec. 50. Be it further enacted etc., That on the second day of January, 1899, and each subsequent year, or as soon thereafter as possible, the tax collector or sheriff shall address to each taxpayer who has not paid all the taxes which have been assessed to him on immovable property, written or printed notice in the manner provided for in Section 51, that his taxes on immovable property must be paid within twenty days after the service or mailing of said notice, or that said property will be sold according to law, provided, in all cases where two or more lots or parcels of ground shall have been assessed in any year or years to one person or firm, at a certain valuation for the whole together, without distinguishing the valuation of each lot or parcel separately, the tax collector is authorized to receive the proportion of taxes under such assessment fairly due upon any one or more of such lots or parcels separately, such proportions to be ascertained and fixed by a certificate signed by the assessor and approved by the tax collector, and such lots or parcels upon which their proportions shall be so paid shall be free from the proportion of taxes pertaining to the other lots or parcels of such assessment.

Notice to be given by tax collector to taxpayers on immovable property.

When taxes must be paid.

Proviso.

space of said ten lines occupied by the description of his taxes and property.

That for the purpose of taxation and tax sales it shall be sufficient to assess and advertise all property in the name of the person or persons whether dead or alive, who at the time the assessment was made, appeared to be the owners thereof upon the books of the conveyance office, in the parish of Orleans, or of the recorder's office in the other parishes of the State; but all property may be assessed in the name of the real owner, and if held in trust, in the name of the fiduciary as such.

Duty of tax collector in selling property for taxes.

Sec. 54. Be it further enacted, etc., That the tax collector or sheriff shall seize, advertise in the manner provided for judicial advertisements and sell any other property belonging to the tax debtor, to collect the taxes, interest and costs due by him, for whatever the same will bring in cash, without appraisement whenever it may be necessary, and in such case it shall be the duty of the tax collector or sheriff to make sales of the property of delinquent tax debtors as often as he may be able to find any property of said debtors, until all the taxes, interests and costs due by them are paid.

Duty of tax collector where he cannot make seizure of property.

In all cases where the collector cannot make a seizure of the personal property liable for the tax assessed against it either because the nature of the property assessed, or because the owner or his representative holds it in his possession or under his control in such a manner that the tax collector cannot lay hands upon it, and refuses on demand to deliver the same to the tax collector, the said tax collector shall have the power to seize any other property belonging to the tax debtor, or he may take into the court having jurisdiction of the subject matter, a summary rule upon the person assessed or his representatives, as the case may be, returnable in five days, in vacation as well as term time, to compel the delivery to him of said property, or so much thereof, if the same be divisible in kind, as may be necessary to realize at public sale the amount of the taxes, costs and penalties. All answers to said rules shall be in writing and shall set forth specifically all defenses relied on by the tax delinquent, and shall be made on or before the time in which said rule is made returnable.

Growing or gathered crops or shares therein; how seized and sold.

Sec. 55. Be it further enacted, etc., That the tax collector or sheriff is authorized to seize and sell any growing or gathered crops or shares therein and to proceed in the courts to procure the garnishment of any salary, compensation or reward for personal services, or of any obligations, rights, credits or debts due to the tax debtor in any form whatever, whenever such seizure or garnishment may be necessary to collect the taxes assessed, and no deposit or security for costs shall be required in such cases.

Tax or license suits to be tried by preference.

Sec. 56. Be it further enacted, etc., That all suits relating to taxes or licenses shall be preference suits in all courts

where pending, and shall be tried without a jury and as speedily as possible, and in chambers, if court is not in session. without jury and in chambers.

That the attorney at law who represents the tax collector, or tax collectors in all proceedings for the reduction of assessments and collection of taxes (license taxes excepted), and in all injunction proceedings wherein the tax collector or tax collectors are sought to be restrained from the collection of taxes, shall receive a compensation of ten per cent on the amount collected, calculating same upon the aggregate amounts of taxes and penalties so collected as the result of aforesaid proceedings. The aforesaid commission to the attorney at law shall be paid by the party against whom the judgment is rendered in whole or in part, and shall be collected by the tax collector as costs at the same time that the taxes and other penalties are collected. Compensation of attorney representing tax collector.

No injunction restraining the collection of any tax or taxes shall be issued by any court unless a bond shall first be given, by the taxpayer enjoining, with good security for an amount equal to that of all taxes, interest, penalties and costs of the amount of taxes contested, and fifty per cent additional thereon included, and no injunction shall issue except to enjoin the collection of that portion of the tax which may be in contest, and no injunction shall issue against the collection of that part or portion in contest until the taxpayer shall have produced and filed the tax collector's receipt showing that the taxpayer has paid that portion of the tax which is not in contest, and which the taxpayer acknowledges to be due. No injunction against the collection of taxes or any part or portion thereof shall issue except after the issuance of a rule nisi, to be served on the tax collector, returnable in three days. Said rule shall be tried on the fourth day after service, summarily and by preference, and the injunction shall only issue after judgment making the rule absolute and then only for such portion or part of the tax in contestation as hereinbefore provided. Bond necessary before issuance of injunction to restrain collection of taxes.

Sec. 57. Be it further enacted, etc., That each tax assessor, and each tax collector and each sheriff and ex-officio collector of State taxes, is authorized to appoint as many deputies as he may require, who shall take the constitutional oath of office, and from whom the tax assessor, tax collector or sheriff shall require such security in his own favor as he deems sufficient; and he may perform all the functions of the office of tax assessor or tax collector through said deputies, but he shall be officially and pecuniarily responsible on his bonds, and in all other respects for the acts of said deputies. Rule to be tried by preference.

That in the parish of Orleans there shall be an attorney at law to be appointed by the Attorney General, whose duty it shall be to aid the tax collectors in the parish in the collection of all taxes, and to represent the said tax collectors in all suits for the reduction of assessments; and upon all Tax collector authorized to appoint deputy.

In Orleans, Attorney General to appoint attorney to aid tax collector in collection.

taxes and penalties collected through the assistance of said attorney, and in all suits for the reduction of assessments where the party applying for the reduction shall be decreed not entitled to the reduction as claimed by him, the delinquent owing the tax and the party applying for the reduction of assessment shall pay a commission to said attorney of ten per cent; calculating same upon the aggregate amount of taxes and penalties so collected and paid over to the tax collector, and the said attorney's commission shall be paid by the taxpayer and collected by the tax collector as costs at the same time that the taxes, interest and penalties are collected.

Compensation
of said attorney.

Fees of tax col-
lector.

Proviso.

Sec. 58. Be it further enacted, etc., That for all the services, labors and duties performed by each sheriff and ex-officio tax collector throughout the State, he shall be paid five per centum on all State and parish taxes collected by him and actually paid over to the State and parish treasury. For the seizures, sales and tax deeds made by each tax collector or sheriff, he shall be allowed the same costs which are allowed by the law to sheriffs for mileage, seizures, sales and sheriffs deeds in judicial proceedings; provided, that he shall not be allowed to charge for any service not actually rendered, for any seizure not actually made, nor for any mileage not actually traveled; provided, that where property has been adjudicated to the State, the said tax collector shall be allowed and paid by the Auditor for making acts of sale, and having the same recorded and furnishing the Auditor with a certified copy thereof, one dollar and fifty cents for each name contained therein; also actual expenses for advertising, not to exceed the rate as fixed by law.

Duty of tax col-
lector relative to
property adjudicated
to the State
for unpaid taxes.

Fees for money
collected as rent.

Sec. 59. Be it further enacted, etc., That it is made the imperative duty of the tax collector to take possession of all property bid in for and adjudicated to the State for unpaid taxes and to lease or rent the same and to collect the rental and turn the same into the State treasury, and all moneys thus paid into the State treasury shall go to the credit of the general fund. For moneys so paid the collector shall receive a commission of ten per centum. That all personal property sold at tax sales shall be immediately delivered without the right of redemption into actual possession of the purchaser by the State tax collector or sheriff, who is hereby invested with full authority and power to make all the seizures necessary to take and deliver such actual possession.

Sale of property
for delinquent
taxes due there-
upon to be made
on or before May
1st, 1899.

Sec. 60. Be it further enacted, etc., That tax collectors and ex-officio tax collectors throughout the State shall be and are hereby required to seize, advertise and sell the property upon which delinquent taxes are due, on or before the first day of May, 1899, or as soon thereafter as possible, and of each succeeding year thereafter; provided, in case where the property is purchased by the State, that the sheriff or tax collector is hereby authorized and empowered to pay all

costs of advertising property for delinquent taxes out of any funds realized from said sales, and if no funds are realized from said sales, then he may pay costs as aforesaid out of any other tax funds in his hands; and if any tax collector or ex-officio tax collector should fail, neglect or refuse to seize, advertise or sell the said delinquent property, as aforesaid, he shall be guilty of nonfeasance in office, and upon conviction shall be dismissed therefrom.

Penalty for failure to perform duty.

Sec. 61. Be it further enacted, etc., That after property has been adjudicated to the State in default of a bidder, as provided in Section 53, the same shall be continued to be assessed in the name of the person to whom it belonged at the date of the sale until the lapse of one year from the date of recording the act of sale to the State, but the tax collector shall not sell the same under the assessment, but may sell the same after the expiration of twelve months under Act 80. of 1888, as the property of the State; provided, that the assessors, (parish of Orleans excepted), shall designate such property adjudicated to the State and list and assess the same separately from all other property. In the parish of Orleans the property to be continued by the squares or subdivisions now existing.

Property adjudicated to the State; how assessed.

Sec. 62. Be it further enacted, etc., That if the owner, or any person, interested personally, or as heir, legatee, creditor, or otherwise, in any lot or lands bid in for and adjudicated to the State within twelve months from the day the act or deed is filed for record in the conveyance office, pay to the Treasurer of the State, the taxes, interests and costs, and twenty per cent thereon; the Auditor, upon production of the treasurer's receipt, shall execute and deliver to such person certificate of redemption of the same under the seal of his office, which shall be held and taken as evidence of the redemption of such land and lands with the name of the person redeeming the same, and the amount paid shall be entered on his records of the lands across the entry of the same; provided, no certificate of redemption shall be issued by the Auditor until all taxes, State, parochial and district due up to the day of redemption have been paid on said property.

Property sold to the State; how, when and by whom it can be redeemed.

Proviso.

Sec. 63. Be it further enacted, etc., That each State tax collector, and each sheriff and ex-officio collector of State taxes, shall execute and sign in person or by deputy, in the name of the State of Louisiana a deed of sale to purchasers of any real estate sold for taxes, in which he shall relate in substance a brief history of the proceedings had; shall describe the property, state the amount of the taxes, interests and costs and the bid made for said property and the payment made to him in cash, and shall sell said property to the purchaser, with the right to be placed in actual possession thereof, by order of a court of competent jurisdiction, and shall conclude said deed with the statement that said prop-

Deeds to individuals for property sold for taxes; by whom and how made.

erty shall be redeemable at any time for the space of one year beginning on the day when the said deed is filed for record in the conveyance office in the parish in which the property is situated; and if not redeemed, such record in the conveyance or mortgage office, shall operate as a cancellation of all conventional and judicial mortgages.

Bid in excess of accumulated taxes, interest, penalties and costs not to be entertained.

Sec. 64. Be it further enacted, etc., That the tax sale shall convey and the purchaser shall take the whole, if it is the least quantity or a part of the whole or an undivided interest, if the property is not divisible in kind, of the property assessed to the delinquent taxpayer. It being the intention of this section, that the purchaser shall only bid an amount to cover all accumulated taxes, interest, penalties and costs and the collector shall not entertain a bid in excess thereof and if there are bidders, the collector shall require the bid or bids to be for a lesser portion of the whole property, sufficient in quantity to satisfy the aggregate of all taxes, interest, penalties and costs.

Payment to be deposited with the tax collector.

Sec. 65. Be it further enacted, etc., That the payment required from the owner of property adjudicated to a purchaser for taxes due in accordance with Article 233, of the Constitution, may be made and deposited with the tax collector, or ex-officio tax collector making said sales, or his successor in office; provided the same be made within the time required by said article; provided, further, that said payment to the aforesaid officer can be made only when the purchaser cannot be found or when the purchaser declines to receive it.

Order of seizure and possession to be issued to purchaser of property sold for taxes.

Sec. 66. Be it further enacted, etc., That upon presenting a certified copy of said deed to any judge of competent jurisdiction, to be determined by the value of the real estate therein contained, and not the amount of the taxes, the judge shall, in chambers, grant an order of seizure and possession, commanding the sheriff to seize said property and place the purchaser in actual possession thereof; and writ of possession shall be issued thereon by the clerk, but the purchaser may take actual possession without such order, with the consent or acquiescence of the tax debtor or otherwise; provided, no force or violence shall be used.

Rents and revenues of property sold for taxes to belong to purchaser.

Sec. 67. Be it further enacted, etc., That from the date of recording said tax deed, all the rents and revenues of the property therein conveyed shall belong to the purchaser, and shall be paid to him, and all taxes thereon, shall, after that date, be assessed to and shall be paid by him, until the said property be redeemed. If redeemed, the person redeeming shall pay all the taxes assessed upon said property, subsequent to the tax sales. All actions to annul tax sales shall be prescribed in the manner set forth in Article 233, of the Constitution, and no assessment or tax sale shall be set aside or annulled for any error in description or measurement of the property assessed, in the name of the owner, provided the property assessed or sold can be reasonably identified.

Sec. 68. Be it further enacted, etc., That upon statement of the facts, made under oath and verified and approved by the assessor and collector of the parish or district in which the property is situated, that the assessment is a clerical error, or an erroneous or double assessment, or that the property is exempt by Article 230, of the Constitution, from taxation; the Auditor may authorize the collector to cancel the assessment on the roll on file in his office, and the recorder of mortgages to erase and cancel inscription of tax mortgage, and if sold to cancel the sale.

Auditor authorized to cancel the assessment or sale in cases of double or erroneous assessment.

Sec. 69. Be it further enacted, etc., That on the production of the receipt of the collector of State taxes, duly made and bearing date prior to the time the property was adjudicated to the State, in default of bidder, the Auditor shall furnish the owner of such property a quiet claim of the title of the State and shall charge the collector with taxes allowed thereon with costs, together with twenty per cent damage, to be collected as any other money for which such collector may be in default.

Duty of Auditor where property has been adjudicated to State; production of receipt for taxes.

Sec. 70. Be it further enacted, etc., That if any error in the description of any property or owner's name be discovered by the tax collector or sheriff, it shall be his duty to note the correct description and name on the tax rolls, and to advertise and sell said property by its correct description; provided, no such change shall be made without ten days' notice to the real owner of such property, and the proof of such service shall be in writing and filed in the tax collector's office.

Error in owner's name or description: how corrected.

Sec. 71. Be it further enacted, etc., That no sale, pledge, mortgage or other alienation or encumbrance of property made after the tax roll shall have been filed in the office of the recorder of mortgages, shall affect the taxes assessed thereon, but the same shall still be seized, advertised and sold as the property of the taxpayer to whom assessed, to enforce payment of delinquent taxes.

Mortgage, sale, pledge or other alienation not to affect taxes.

Sec. 72. Be it further enacted, etc., That whenever property has been listed and assessed in the name of unknown owners, or of persons other than the real owners, and the tax collector shall subsequently discover the real owner thereof, it shall be his duty to at once notify the said real owner that certain described property belonging to him or her has been assessed to unknown owners, or to any other person or persons, and calling upon him or her to come forward within ten days from the service of said notice, and show cause why the listing and valuation of the said property should not stand as final; and the said collector shall also at once notify the assessor of the fact that a certain described property or properties, assessed to unknown owners, or to persons other than the real owners, has been discovered to be the property of a certain named person or persons, and the said assessor shall, after ten days' notice to the owner, make the necessary cor-

Property assessed to unknown owners: how proceeded with when owner is discovered.

rection upon his rolls and the rolls in the offices of recorder of mortgages and Auditor of Public Accounts.

How and with what, taxes and licenses may be paid.

Sec. 73. Be it further enacted, etc., That all taxes assessed under this act may be paid in any money which at that time is legal tender for private debts of the same amount under the laws of the United States, and the said tax collectors are authorized and required to receive in payment of taxes and licenses due the respective funds of each year, all valid warrants of the State, which may have been drawn as directed by law against said fund, and the said tax collectors are hereby required to give a receipt to the person or persons from whom they shall receive any warrant for taxes or licenses and shall furnish the Auditor with a sworn statement of the persons who have thus paid their taxes and licenses, and the amount received from each. And the Auditor is hereby instructed to include such statement in his report. No collector shall receive or turn into the treasury any other warrants than those included in said sworn statement, and which have actually been received by him in payment of taxes and licenses by the tax and license payers, and any tax collector violating the provisions of this section shall be deemed guilty of a crime, and on conviction shall be punished by imprisonment at hard labor for not less than one nor more than five years. No parish or municipality shall receive for parish or municipal taxes any bond, coupons, or warrants, approved accounts or any evidence of indebtedness, except for the year in which such indebtedness was created and, except juror and witness certificates, which the said parishes are hereby authorized to receive for taxes.

Prohibition against any recorder, notary or sheriff passing act of sale without payment of all taxes first being made.

Sec. 74. Be it further enacted, etc., Hereafter neither recorders, sheriffs, notaries throughout the State, nor other persons authorized to convey real estate, by public act shall pass or execute any act, or take any acknowledgment to any act under private signature, for the sale, transfer, donation, partition, exchange or other conveyance of any real estate, unless the State, levee district, parish and municipal taxes due on the same prior to the act be first paid, to be shown by the receipt or certificate of the officer having charge of the collection of said taxes or by the certificate of the State Auditor, city comptroller or other officer having charge of or keeping the accounts of any municipal corporation or parish of this State, said certificates to be annexed to such act and be conclusive evidence of the payment of all taxes therein certified to be paid, and shall exonerate the notary, sheriff or recorder from all responsibility whatever.

Penalty.

Duty of district attorney.

Sec. 75. Be it further enacted, etc., That any notary public or recorder violating the foregoing act shall be guilty of a misdemeanor, and the act offered in evidence shall be prima facie evidence of guilt. The district attorney, on the offense being made known to him, shall proceed against such officer by indictment or information, and on conviction such officer

shall be fined not less than one hundred dollars (\$100) nor more than two hundred dollars (\$200).

Sec. 76. Be it further enacted, etc., That the several collectors of taxes in making their return to the Auditor of Public Accounts and police juries of moneys collected for the State and parish taxes, to be paid into the treasury, shall state separately in such returns the amount of the general fund, interest, levee and school taxes so collected; also the amount collected for poll tax and for licenses, and for such other taxes as may be assessed or levied by the State or parish. The auditor of public accounts shall furnish suitable blanks for making such returns.

Returns to be made by tax collector of moneys collected for the State.

Sec. 77. Be it further enacted, etc.. That within the first ten days of April, July, October and January, respectively, the tax collectors of the several parishes throughout the State, parish of Orleans excepted, shall render their respective accounts for all taxes collected, or moneys received on account of the State during the preceding months, and pay the same over to the State Treasurer; and for that purpose the said tax collectors shall make and transmit to the Auditor of Public Accounts, a statement whether or not they have collected any taxes within the preceding months, and with an oath taken and subscribed appended thereto that the same contains a faithful account of all taxes collected, and the amount received, if any, from licenses to persons pursuing trade, profession or taxed occupation; similar settlements for all parish taxes and licenses shall be made by the tax collectors during the first week of each month with the parish treasurer; that all tax collectors shall make their final settlement with the Auditor of Public Accounts and police jury within ten days after the twentieth day of July of each year; and every collector failing to comply with this section shall be proceeded against as provided by law. The tax collectors for the parish of Orleans shall make monthly settlements with the Auditor of Public Accounts, and pay into the State treasury the sums collected for account of the State.

Time at which tax collectors shall make their first settlements; how and with whom.

Tax collectors for Orleans parish to make monthly settlements.

Sec. 78. Be it further enacted, etc., That the said tax collector shall settle with the police jury and in default of such settlement shall be removed from office in the manner provided by law.

Penalty for failing to settle with Police Jury.

Sec. 79. Be it further enacted, etc., That if any tax collector fails or neglects to make a settlement provided by law, he shall forfeit commission so allowed him, and interests at the rate of five per cent per month of the sum withheld, to be computed from the time the same should have been paid until actual payment; and the Auditor of Public Accounts and police jury shall charge said delinquent accordingly, immediately after such delinquency shall occur, require the district attorney of the district or parish wherein such tax collector may perform his functions to proceed against such collector and his sureties by rule, before any court of compe-

Duty of Auditor relative thereto.

tent jurisdiction, after three days' notice for recovery of the amount due by the tax collector. It shall be the duty of the Auditor in case any tax collector shall withhold his settlement more than twenty days after the time fixed by law, to send a certified statement of his account to the judge of the district, who shall be required to give it in special charge to the grand jury, and that such statement shall be held sufficient evidence for the finding of a true bill, and as provided by law, shall be read in evidence against the accused on the trial of the case. The suit shall have precedence on the docket of the court, whenever it may be instituted, over all other cases, and any tax collector who, having made his monthly or quarterly settlement, as provided for in this act, or in any other acts, shall fail immediately to pay the amount so ascertained to be due into the State or parish treasury, and obtain the treasurer's receipts therefor, shall, in addition to the forfeiture of commission and interest as aforesaid, be subject to the penalties provided for embezzlement and to removal from office. Should any tax collector fail to render a final settlement and settle in full within the time prescribed in this act, he shall be condemned to pay the costs of all proceedings against him, as a penalty for his neglect, though he may not be indebted to the State; and the Auditor is empowered to require a settlement of the accounts of any official whenever, in his judgment, the public interests would be subserved thereby, or whenever any of the sureties of such official request the Auditor to order a settlement of the accounts of such officer.

Commissions of district attorney for collecting moneys from tax collectors.

Penalty against district attorney for non-performance of his duty.

Sec. 80. Be it further enacted, etc., That the district attorneys collecting money by virtue of the proceeding contemplated in the preceding section, or by any other law now in force, or that may hereafter be enacted, shall receive five per centum on the amount thereof, where not otherwise provided, as a compensation for collecting and paying the same into the State or parish treasury; and any district attorney failing to return said money as soon as collected into the State or parish treasury, shall be subject to criminal prosecution, and in addition to the penalties already provided by law for the punishment of fraud and breach of trust, and shall, upon conviction, have his name stricken from the roll of attorney and be prohibited ever afterwards from practicing law in this State.

Death or absence of tax collector; sureties authorized to take possession of his office.

Sec. 81. Be it further enacted, etc., That in case of death or absence of any tax collector, or of his failure from any cause to pay the taxes into the treasury within the time prescribed by law for his final settlement, his securities shall be authorized to take into their possession the list of taxes remaining unpaid, and hold the same until his successor is appointed and qualified, when the securities shall immediately make a final settlement with the Auditor of Public Accounts and with the police jury, as provided by law; and in case the

securities are called upon to make good any shortage of the collector, the auditor is authorized to allow such securities, if they settle without suit, the same commissions the collector would have received, had settlement been made by him.

Sec. 82. Be it further enacted, etc., That any tax collector or person collecting or attempting to collect any licenses or taxes in the State of Louisiana, or of any parish, without having been duly qualified and given bond in accordance with law, or without having lawful authority so to do, shall be subject to a fine of not less than one thousand dollars nor more than five thousand dollars, and to be imprisoned not less than two or more than five years at hard labor. It shall be the duty of the Attorney General in New Orleans and of district attorneys of parishes in this State, upon information from the Auditor of Public Accounts, or from the president of the police jury, to prosecute all such cases in their respective parishes or districts, for which a fee of fifty dollars, upon each conviction shall be paid to the attorney prosecuting.

Duty of the Attorney General or district attorney to prosecute in certain cases.

Sec. 83. Be it further enacted, etc., That all outgoing tax collectors, except those in the City of New Orleans, shall hand over to the recorders of their several parishes their lists of all unpaid or delinquent taxes as soon as their successors are qualified or they retire or are removed from office; and all outgoing tax collectors for the City of New Orleans shall, without delay, hand over their respective lists of delinquent or unpaid taxes to the Auditor of Public Accounts, together with all books, papers and documents relating to or belonging to said tax collector's office, who shall deliver them to the newly appointed tax collectors as soon as they are qualified according to law. In the several parishes of the State, other than the City of New Orleans, the recorders shall deliver to the newly appointed tax collectors the delinquent or unpaid tax lists which were deposited with them by the outgoing tax collectors, on the Auditor of Public Accounts or police jury certifying that said collectors have qualified in accordance with the law; such delinquent lists shall be handed over as aforesaid, by such outgoing tax collectors, within one month from the day when their successors were duly qualified, under a penalty of one thousand dollars in parishes other than Orleans; in the parish of Orleans, five thousand dollars; and the said penalty shall be sued for and collected by the Attorney General in the City of New Orleans and by the district attorneys in the other parishes of the State, from the tax collectors so offending, upon information from the Auditor of Public Accounts or police juries.

Duty of outgoing tax collectors.

Penalty for non-compliance.

Duty of Attorney General or district attorney.

Sec. 84. Be it further enacted, etc., That the recorders of the several parishes of the State are hereby authorized to cancel all bonds and mortgages registered against tax collectors or assessors and their securities upon the production of a certificate from the Auditor of Public Accounts, and president of the police jury, of their having paid into the State

Bond of tax collectors—how and by whom cancelled.

and parish treasury all moneys collected by them by virtue of their office aforesaid, and for the faithful collection whereof, the bonds or mortgages, as the case may be, were given, or, for the faithful performance of their duties as collectors, when certified by the Auditor of Public Accounts and presidents of the police juries, that they have fulfilled said duties in accordance with law; provided, that the Auditor of Public Accounts and presidents of the police juries shall not give a certificate of discharge to any collector until they are satisfied that the delinquent list returned is correct; provided, further, that no judgment of any court of this State shall have the effect of giving a discharge to or cancelling the bonds or mortgages registered against tax collectors or assessors in their said capacities, unless the certificates of the Auditor and the president of the police jury fully releasing such tax collector from the obligation of such bond or mortgages is first obtained and produced in such court.

□ State tax collector to be parish and district tax collector.

Commissions.

Sec. 85. Be it further enacted, etc., That the State tax collector shall be the collector of all parish and district taxes and shall have the power to enforce the collection of parish taxes as of State taxes. The tax collectors throughout the State shall receive the same rate of commission for collecting the parish taxes that is prescribed by law for the collection of State taxes, and the provisions of this act shall apply to the assessment and tax sale of all property for parish and municipal taxes.

Taxes paid in full: duty of collector or sheriff.

Duty of recorder, and compensation for cancellation.

Sec. 86. Be it further enacted, etc., That whenever taxes are paid in full, the tax collector or sheriff shall give his tax receipt thereof, and shall write in proper columns on the tax rolls in his own office the word "Paid," and number and date of receipt as per stub book. The taxpayer will present his tax receipt to the recorder of mortgages, who shall cancel the mortgage recorded against the properties described upon the tax receipts, free of charge if the taxpayer be not delinquent, and for all delinquents he shall be allowed ten cents, and no more; to be paid by the taxpayer.

Quarterly statements to be made.

The tax collector shall make quarterly statements of the delinquents who have paid their taxes, the amount paid and the year for which they are paid, and such statement shall be sworn to by the tax collector and sent to the Auditor of Public Accounts.

Auditor to furnish blank cash books.

Sec. 87. Be it further enacted, etc., That the Auditor shall furnish the tax collector with a blank cash book, numbered from page to page, a duplicate whereof the Auditor shall transmit to the treasurer of each parish, the pages of this book shall be ruled and divided into columns, in such form as the Auditor may direct, so that the tax collector may enter therein:

Form of blank book.

1. Name of taxpayer making payment.
2. The date of payment.

3. The year for which the taxes are paid (a separate entry for each year).

4. The amount paid in cash.

5. The amount paid in bonds, warrants and other evidences of indebtedness.

6. Total of principal of taxes for each year paid.

7. Amount of interest paid.

8. Amount of costs paid, and in such order as the Auditor may prescribe, the enumeration herein not being intended to prescribe the order in which such columns shall be arranged. The State taxes paid shall be first entered, and afterwards like entry of the parish and district taxes shall be made. The tax collector shall make such entry or entries at the time the taxpayer makes the payment of taxes. This book shall be subject to inspection of the public at all times. The parish treasurer shall transcribe the entries in said tax collector's books in the duplicate kept in his possession; and shall compare the entries in said tax collector's book with the stubs in his receipt book, to enable him to verify the correctness of the same; he shall write in said book a certificate showing the amount entered therein; and the amount omitted to be entered therein, as may be shown by comparing the entries in the tax collector's cash book with the sheets in his receipt book, and within the first ten days of April, July, October and January of each year, transmit to the Auditor a sworn statement of said book, which statement it shall be the duty of the Auditor to compare with the account rendered by the tax collector. In case of the failure of the tax collector to keep said book as above prescribed he shall be, upon complaint, dismissed from office, and shall be liable to fine and imprisonment, at the discretion of the court; and any parish treasurer, wilfully neglecting to transcribe, certify or transmit, as above provided, shall incur a penalty of two thousand dollars; the false swearing by the said parish treasurer to constitute the crime of perjury, to be punished as directed by the criminal laws of this State.

Penalty for non-compliance with this section.

Sec. 88. Be it further enacted, etc., That the treasurer of the State shall, in addition to his ordinary books, keep and have in his office a separate book, in which he shall and must enter, in the order in which they are made, and at the time the settlements are made, the name of the settling tax collector, the date of the settlement, the aggregate amount of taxes received thereat in cash for each fund, the aggregate amount of cash received thereat in bonds or warrants, or other evidences of indebtedness for each fund. To each collector he shall, in settlement, deliver a receipt, in which the same details shall be set forth in like form. The book so kept shall be subject to the inspection of the public.

Duty of State Treasurer

Sec. 89. Be it further enacted, etc., That the State tax collector, on behalf of the State and parish authorities and municipal authorities of the various towns and city govern-

Tax collector authorized to receive on behalf of

State, parish or municipal corporation, payment from any person, after delinquency of tax and to subrogate payer to rights of State, etc.

ments throughout the State, are hereby authorized and empowered to receive payment from any person other than the person in whose name the property has been assessed, of any taxes demandable by such State, parish or municipal corporations, after the date upon which such tax becomes delinquent and to subrogate the payee of the same to all rights, liens and mortgages of the said State, parish or municipal corporations, incident to or growing out of said tax, and its record in the office required by law; provided, that three days' notice shall be given the taxpayer by the sheriff or tax collector by mail or otherwise, and if by mail, time to be computed from date of mailing notice, and the sheriff shall be entitled to receive twenty-five cents for said notice, to be paid by party applying to be substituted in lieu of the State; provided, that said notice shall not be required if the property on which the taxes are due have been advertised for sale without prejudice to any privileges or mortgages of the State, parish or municipal corporations for other taxes than those that may become due in the future.

c Proviso,

PURPOSE AND DISTRIBUTION OF STATE TAX, ETC.

Sec. 90. Be it further enacted, etc., That the said annual taxes are levied for the year 1902, and for each subsequent year for the following purposes, to-wit:

Purpose of taxes levied under this act.

Act 130 of 1902

1st. That two mills on the dollar is levied for the purpose: (a) of paying interest on the Constitutional bonds of the State of Louisiana and the New Consols of the State authorized by Act No. 65 of the Acts of 1892.

Interest on consolidated bonds and surplus to General Fund.

Any surplus remaining after paying the interest due on the bonded indebtedness of the State for the current year in which same is levied, shall be and is hereby applied to the increasing of the fund for the maintenance and support of public schools throughout the State, to an amount equal to the net proceeds of one-eighth (1-8) of one mill on the dollar of the assessed value of the property of the State, for the year in which same is levied and assessed and each subsequent year.

And the surplus remaining after applying the amount specified in the preceding clause, to the public schools, shall be applied to the general fund, if necessary to keep said fund on a cash basis.

Free school fund.

(b) To pay the interest on the Free School Fund under Article 257 of the Constitution.

Seminary fund.

(c) To pay the interest on the Seminary Fund under Article 258 of the Constitution.

Interest on A. and M. fund.

(d) To pay the interest on Agricultural and Mechanical College Fund under Article 259 of the Constitution.

General Engineering fund.

2d. That one mill levee tax is levied for the construction, repairing and maintaining of levees, and shall be placed to the credit of the General Engineer Fund.

3d. That one and one-half mills is levied for public education in accordance with Article 254 of the Constitution, for the establishment, maintenance, and support of public schools throughout the State, under Articles 248 and 254 both inclusive, of the Constitution.

Public schools.

4th. That one and one-half mills General Fund tax, is levied for the following purposes, to-wit:

(a) To carry on and maintain the government of the State and public institutions thereof.

Public institutions.

(b) To suppress insurrection, repel invasion or defend the State in times of war.

Suppressing insurrections.

(c) To preserve the public health.

Preserve public health.

(d) To provide pensions for indigent Confederate soldiers and sailors and their widows.

Pensions.

(e) To establish markers or monuments upon the battle-fields of the country, commemorative of the services of Louisiana soldiers on such fields.

Monuments.

(f) To maintain a Memorial Hall in New Orleans for the collection and preservation of relics and memorials of the late Civil War.

Memorial Hall.

The several funds herein provided for shall be continuous funds and the State Treasurer and Auditor shall, without legislative action, transfer any and all balances remaining in the treasury to the credit of the separate funds after providing for the payment of all warrants drawn against said funds for any year to the credit of the same funds for each succeeding year; provided this does not apply to the surplus arising from the Interest Fund, if it becomes necessary to transfer such surplus, to the General Fund as herein provided.

Balance remaining to be transferred from year to year.

Sec. 91. Be it further enacted, etc., That the following rules for the taxation of persons and property are hereby established, to-wit:

Definition of terms.

Act 130 of 1902.

1st. The term "real estate" shall be held to mean and include not only land, city, town and village lots, but all things thereunto pertaining, and all structures and other appurtenances thereto, as pass to the vendee by the conveyance of the land or lot.

"Real estate."

2d. The phrase personal property or movable property shall be held to mean and include all things other than real estate which have any pecuniary value, all moneys, credits, investments in bonds, stocks, franchises, shares in joint stock companies or otherwise, rights to cut and remove or use standing trees or timber from the land of another whether the time to do so be limited or not, all standing timber or trees owned by any person other than the owner of the land upon which it or they stand, to all cases where the ownership of standing trees or timber, or the right to cut and use standing trees or timber is in any person other than the owner of the land upon which the trees or timber stand, the trees or timber or the right to cut and use the same as the case may be shall be assessed to the owner of such right or trees or

"Personal property."

timber for taxation in the parish where the trees or timber is situated.

3d. The term "money" or "moneys" shall be held to mean and include gold, silver and other coin, bills of exchange, bank bills or other bills or notes, authorized to be circulated as money, whether in possession or subject to the draft of the depositor or the person having the beneficial interest therein on demand.

4th. The term "credit" includes every claim and demand for money, labor, merchandise and other valuable things.

5th. The word "person" or "persons" "taxpayer" or "taxpayers" shall be held to include firms, companies, associations and corporations, all words importing the masculine gender shall apply to females also, and all words in the plural number shall apply to single individuals in all cases in which the spirit and intent of this act require it.

6th. The words "actual cash value" or "actual cash valuation" shall be held to mean a price that any piece of real estate or personal property or movable property would sell for, for cash in the ordinary course of business, free of all incumbrances otherwise than by forced sale.

Sec. 92. Be it further enacted, etc.; That no sale of property due for taxes of the year immediately past due shall in any manner effect, invalidate or extinguish the claim of the State, or any municipality or parish for the taxes due on said property for any previous year or years either before or since the adoption of the Constitution.

Sale of property for taxes not to invalidate or extinguish claims of the State, parish or town for taxes for former years.

Sec. 93. Be it further enacted, etc., That all laws or parts of laws inconsistent to or in conflict with the Constitution of the State, or are inconsistent with or contrary or superseded by or in conflict with the provisions of this act, be and the same are hereby repealed, and that the provisions of this act shall take effect from and after its passage and promulgation.

INSURANCE TAX.

Extract from Sec. 20, Act 105 of 1898.

The Secretary of State, upon the annual payment of twenty dollars, may issue to any person, corporation, or partnership having property in this State, a certificate of authority, subject to revocation at any time, permitting the person, corporation, or partnership named therein, to procure policies of insurance on property located in this State in companies which are not authorized to do business in this State. * * * Each person, corporation or partnership holding such certificate of authority shall file in January of each year a sworn statement giving the names of companies in which such outside insurance has been placed, the number, the amount, and the expiration of each policy, and the

gross premiums charged therefor, and he shall pay a tax upon such gross premium (less return premium) of three per centum.

* * * Insurance companies authorized to do business in this State may affect re-insurance in companies not authorized to do business in this State, on the same terms and conditions as are set forth in this section relating to owners of property.

OYSTER TAX AND LICENSES.

Sections 7, 8, 9 and 10, Act 153 of 1902.

Sec. 7. Be it further enacted, etc., That all funds of said Commission shall be deposited with the State Treasurer to the credit of the "Oyster Commission of Louisiana" and all warrants drawn thereon by the president, attested by the secretary, and seal of said commission, shall specify the indebtedness said warrants are intended to liquidate, in whole or in part, and said funds shall not be drawn from the treasury except on the warrant of the State Auditor of Public Accounts which he shall issue in exchange for the warrants of said commission. The Auditor shall not in any fiscal year warrant on said fund for more than thirty thousand dollars (\$30,000.00) and all funds in excess of thirty thousand dollars (\$30,000.00) shall annually be credited to the general fund of the State, to be used for general State purposes. The funds arising from all licenses, rents and other sources, except taxes shall be collected by and paid to the secretary of said commission under such rules and regulations as said commission may prescribe and the said secretary shall deposit the same with the State Treasurer and settle with the State Auditor monthly unless required to do so more frequently by the said commission. All taxes, as hereinafter levied, shall be collected by the sheriffs and ex-officio tax collectors of the several parishes of the State where such taxes are collectible and said sheriffs, and ex-officio tax collectors shall deposit their collections and make their settlements of same monthly with the State Treasurer and State Auditor, and all amounts so collected shall be placed to the credit of the fund of said "Oyster Commission of Louisiana" by the State Auditor and State Treasurer, who shall pay all warrants of the commission out of the funds to the credit of said commission. Such taxes shall be collected under rules and regulations to be established by said commission and sheriffs and ex-officio tax collectors may appoint the inspector and deputy inspectors of the commission, deputy sheriffs and tax collectors. Bonds for the faithful performance of their duties shall be furnished by the several officials of said commission as follows:—Secretary, in the sum of twenty-five hundred dollars (\$2,500.00); Chief Inspector in the sum of twenty-five hundred dollars (\$2,500.00); Surveyor, in the sum of twenty-five hundred dollars (\$2,500.00); Deputy Inspectors in the sum of one thou-

Collection of
taxes, licenses,
rents, etc.

sand dollars (\$1,000.00) each. The said commission shall have the right to increase the amount of any of said bonds whenever it deems it advisable, and may pay the cost of the premium of said bonds. No one interested in the oyster industry shall be a competent surety on said bonds.

Ports of entry
where taxes shall
be collected.

Sec. 8. Be it further enacted, etc., That the said commission shall acquire such boats, vessels and other property as may be necessary to regulate and control the oyster industry, and as soon as the funds become available for the purpose, said commission shall establish and maintain, by means of armed vessels, the necessary patrol of the Gulf Coast waters to enforce the police regulations of said commission, with authority to use such arms as may be necessary to capture any vessel violating the provisions of this act or the rules and regulations of said commission. The said commission shall have power to establish ports of entry, at such points as it deems most convenient, where the privilege taxes hereinafter levied on oysters shall be paid, and shall have power to make such rules and regulations as may be necessary to enforce the collection of the privilege taxes hereinafter levied on the oysters subject thereto. Each packer, canner, corporation, firm, commission-man, or dealer shall keep a record of all the oysters purchased by him with the names of the parties from whom purchased, the quantity and date of purchase and shall keep an itemized account of all oysters caught by such packer, corporation, firm, dealer or other person, and of all caught and taken by boats controlled by them, and shall exhibit said accounts at all times, when called upon by any commissioner or officer so to do, and shall on the first day of each month make a return under oath to the said commission as to the numbers of barrels purchased and caught during the preceding month, and the making of any false affidavit to any return shall be perjury and punishable as is provided in other cases of perjury.

Packers, can-
ners, etc., to keep
accounts of oys-
ter production,
etc.

Taxes and li-
censes.

Sec. 9. Be it further enacted, etc., That for the purpose of improving the natural oyster reefs and protecting both the natural oyster reefs and private bedding grounds and to carry out the purposes of this act, there be and is hereby levied a special assessment, forced contribution or privilege tax of two cents (2c) a barrel on each and every barrel of oysters gathered from the waters of this State, whether from the natural reefs or bedding grounds, for sale or consumption. Oysters taken from any waters for bedding purposes shall not pay this tax until again taken up for consumption or sale. The inspectors of said commission are authorized to enter upon any boat or enter any building where oysters are carried or stored and to examine such oysters at all times. Every person, firm or corporation canning oysters in this State shall pay to said commission the sum of one hundred dollars (\$100.00) annually, and each person, firm, or corporation buying for resale and shipping oysters raw or in shells or

packed shall pay to said commission annually the sum of twenty five dollars (\$25.00) for a privilege license for one year and licenses shall be issued by the secretary of the commission on license blanks which shall be furnished by the State Auditor. No parish or municipality shall impose any license under the authority of this act. Said licenses shall state the name of the person, firm or corporation, the location of the place of business or factory, the amount paid, the date and the duration of the license. The said commission shall by regulation determine the date when said license, and all other licenses herein provided for, shall be payable, when they shall become delinquent and shall provide penalties therefor. All vessels engaged in the oyster industry before beginning operations must first secure a license from the said commission and for this purpose the owner, captain or agent of said vessel must present in writing and under oath an application setting forth the name and description of said vessel, the name and postoffice address of the owner and captain, its oyster carrying capacity, the number of the crew and such further data as said commission shall deem necessary, and thereupon the secretary shall register said vessel and issue the necessary license on payment of the cost thereof. Licenses shall be graduated according to the oyster carrying capacity of each boat or vessel, which shall be ascertained under rules and regulations to be prescribed by the commission, on the basis of twenty (20) barrels to a ton, and all vessels or boats are required to submit to the necessary survey for their license and a license tax of fifty cents (50c.) per ton or fraction of a ton is hereby levied on each vessel or boat engaged in the oyster industry. No boat or vessel shall change its name without the consent of the commission, nor shall any license be issued for less than fifty cents (50c). These licenses shall always be subject to inspection by the officers of the commission and shall not be good for any other vessel or owner than that for which issued, without the consent of the commission in writing across the face of the license. A license tax of two dollars (\$2.00) shall also be paid annually by each tongman employed on each boat or vessel, or engaged exclusively on the bedding grounds. A charge of fifty cents (50c) shall be paid to the said commission for each license issued by it under this act.

Sec. 10. Be it further enacted, etc., That any person, firm, or corporation a bona fide resident of this State desiring to lease a part of the bottom or beds of any of the waters of this State for oyster bedding or cultivating purposes shall present to the commission a written application setting forth the name and address of the applicant, the location and amount of bedding or planting ground desired and a plan of survey of said bedding or planting grounds made by the commission's surveyor, or one of his deputies, which plan of survey shall contain the surveyor's certificate that such bed-

Manner of leasing, and maintaining oyster beds.
Rents, etc.

ding ground does not contain any natural oyster reefs. The unit of lease shall be ten acres in a square and all leased bedding grounds must be square where the water surface will permit of such shape, and no natural oyster reefs shall be leased. The area leased must extend to low water mark where taken next to shore and no greater area than twenty (20) acres shall be leased to any one person, firm or corporation, nor shall any lease be made for a greater length of time than fifteen (15) years. An annual rental of one dollar (\$1.00) per acre shall be paid annually in advance to said commission on such date as said commission shall stipulate in the lease; and, if said application be approved by the commission, a lease in duplicate shall then be executed by the applicant and the president of the commission, and thereafter said lessee shall enjoy the exclusive use of said grounds, subject to the conditions of the lease. Said lease shall then be registered by the secretary, and the surveyor of the commission shall stake off said leased ground with suitable stakes or spar or call buoys painted on the ends and of a character not to interfere with the navigation of the waters. All leases shall be made subject to the right of the legislature to subsequently amend this law. No leases shall be made to minors and all leased bedding grounds must be worked by the lessee. A sign containing the name of the lessee shall be placed at some suitable point on said bedding ground. Should the said lessee fail to pay his rent punctually at maturity, the said commission shall immediately notify said lessee of his delinquency. This notice shall be sent by mail to the last known address of said lessee and after thirty (30) days from the sending of said mail notice, said commission shall give notice of such delinquency by a ten days' (10) advertisement in the official journal of the parish where said bedding ground is situated that if said rent be not at once paid, said grounds would be re-leased and all oysters thereon forfeited, and upon a failure of the lessee to pay said rent said commission shall declare such lease cancelled and all oysters on said bedding ground forfeited. Transfers of leases shall be legal and effective only when filed with and approved by said commission which shall have the right to refuse its approval provided no transfer shall be made to any one who has already leased 20 acres of oyster bedding ground.

For sale of property adjudicated to the State for taxes previous to 1879, see Acts 98 of 1882 and 82 of 1884.

SALES OF PROPERTY, TO BE MADE BY TAX COLLECTORS OF PROPERTY ADJUDICATED TO THE STATE SINCE 1880, AFTER THE TIME ALLOWED FOR REDEMPTION HAS EXPIRED. ACT 80 OF 1888.

Section 1. That it is hereby made the imperative duty of each collector of the State taxes throughout the State to

prepare within two months after the expiration of the year in which property must be redeemed, or as soon thereafter as possible, a complete list of all immovable property bid in for and adjudicated to the State for taxes for the year 1880 and subsequent years, as shown by the records in the conveyance office, or in the office of the recorder of mortgages which have not been otherwise disposed of by the State and not redeemed within the time prescribed by law; which list shall be transmitted to the Auditor of Public Accounts for comparison with the records of property adjudicated to the State on file in his office, and when corrected and approved by the Auditor the same shall be returned as approved to the collector. Upon receiving said list it shall be the duty of the collector to proceed at once to advertise for sale all immovable property appearing upon said list and which has been heretofore bid in for and adjudicated to the State for the unpaid taxes of 1880, and subsequent years, and which has not been redeemed within the time prescribed by law and all property which may be hereafter adjudicated to the State for unpaid taxes and not redeemed within the time prescribed by law, that all such property shall be advertised thirty days, and in English only, the last advertisement to occur on the day on which the property is advertised to be sold; such advertisement shall be a full and complete notice to all persons and parties in any wise interested in said property, and no other notice shall be required, and the same shall operate as a complete citation to all. The assessment for each respective year for which property has been adjudicated to the State for unpaid taxes, is hereby declared to be legal and binding in every respect on parties who may have been interested in said property, and the titles to the State, as acquired under said adjudication, are hereby declared good and perfect.

Sale of property adjudicated to the State.

List to be made by collector and approved by Auditor.

The tax collectors are hereby instructed to advertise such property by a condensed description, and in the deed of sale the tax collector shall more fully and correctly describe the property; such advertisement shall contain only the name of the party in whose name the property adjudicated to the State or only the name of the party who claims to be owner thereof, and the year for which adjudicated and the amount of the adjudication. If the sales advertised to take place on a special day are not completed on said day, the same shall be continued over from day to day until the same are completed. In advertising said property for sale, the tax collector shall include between one general heading and one general conclusion several pieces of property.

Sec. 2. That said property shall be adjudicated to the last and highest bidder for cash, payable in current money of the United States, at the time of the adjudication, provided that no bid shall be accepted or sale made for a less amount than the total amount for which the property was adjudicated to the State, together with twenty per centum thereon

Terms of sale.

and all costs of enforcing this act. All money realized from the enforcement of this act shall be included in the first return of the tax collector to the Auditor of Public Accounts, made after receiving the same, and paid into the State treasury to the credit of the general fund.

Sales by State
Auditor.
Act 126 of 1896.

Sec. 3. That when any property sold to the State, for unpaid taxes has been advertised and offered for sale in accordance with the provisions of this act and has failed to sell, then the Auditor of Public Accounts shall be authorized to receive bids for all such unsold property and to sell same and to execute a deed thereto; provided no sale shall be made for a less amount than is provided for in the foregoing section, and all money so received shall go into the State Treasury to the credit of the general fund, less the portion due the parish which shall be paid to the tax collector of such parish; provided further, that whenever any property sold to the State for unpaid taxes has been advertised and offered for sale, in accordance with the provisions of this act and has failed to sell, and more than three years have elapsed since it has been so advertised and offered for sale, and no bids for the purchase thereof have been received by the Auditor of Public Accounts equal to the amount required by Section 2 of this act, then the Auditor of Public Accounts shall be authorized to receive and to accept bids therefor equal to the face value of all the taxes that may be due thereon, and to execute a deed of sale thereto, which deed of sale shall have the same force and effect, and be received as evidence in the same manner as deeds executed hereunder by the State tax collectors.

Tax Collector's
deed.

Sec. 4. That each tax collector shall, as soon as said adjudications to bidders are made and complied with, execute to each purchaser, a deed of sale, in authentic form, of each specific piece of property, a duly certified copy of which deed shall be prima facie evidence of the following facts:

1. That the property conveyed in said deed was subject to taxation at the time of the assessments thereof.

2. That none of the taxes for which said property was adjudicated to the State were paid.

3. That the property was not redeemed in the time prescribed by law, and the said duly certified copy of said deed shall be conclusive evidence of the following facts:

1. That the property was listed and assessed according to law.

2. That the taxes were levied according to law.

3. That the property described in said deed was adjudicated to the State according to law.

4. That the property was advertised according to law.

5. That the property was adjudicated and sold to the purchaser as stated in said deed.

6. That all the prerequisites of the law were complied with by all the officers from the listing and assessments of

said property inclusive up to and including the execution and registry of the deed to the purchaser, and duly certified copies of said deeds shall be full proof of all contained therein; the proof of payment of only a portion of the taxes for which the property was adjudicated to the State, shall not in any manner affect the validity of the sale to the purchaser, and in order to invalidate the sale to the purchaser, it shall be necessary for the party attacking it to prove that all the taxes for all the years for which the property was adjudicated to the State, has been paid before the adjudication to the State, or that the property was redeemed according to law, for all the years for which it was adjudicated to the State, or that the same was exempt from taxation for all the years for which it was adjudicated to the State.

Sec. 5. That all the sales under this act shall vest in the purchaser an absolute and perfect title to the property conveyed in the deed of sale, without any claim thereto by any former owner, and free of all mortgages, liens, privileges and encumbrances whatsoever, except all city and municipal taxes; upon presentation of a duly certified copy of the deed to any court having jurisdiction, of the value of the property, it shall be the duty of the judge thereof to issue an order *ex parte* and in chambers, directed to the sheriff, commanding him forthwith to seize the property described in said deed, and after three days' notice of such seizure to either the occupant or owner of said property, the sheriff shall put the purchaser into possession of the said property, unless enjoined by a court having jurisdiction of the property. If the property is vacant it shall only be necessary for the sheriff to post for one week, in some conspicuous or usual place, a copy of the notice of seizure, after which delay, unless enjoined, he shall put the purchaser into possession—all actions to declare null and void or to invalidate sales made under this act, for any cause, whether because of the payment of taxes, or for any other reason, and all actions to subject the property sold under this act, to any mortgage or claim which existed before the sale to the purchaser, are hereby prescribed by the lapse of one year from the date of the registry in the conveyance office of the deed to the purchaser, at which time all liability and guarantee of the State shall also cease for the refunding of the price of sale under this act.

Title: seizure
and possession.

Sec. 6. That the price bid and paid for said property shall be in full and final payment and satisfaction of all State taxes, together with all costs thereon due and exigible at the time the property was adjudicated to the State, and the purchaser shall take said property subject to all subsequent taxes, State, parish and municipal.

Price paid shall
be in satisfaction
of all taxes and
costs.

Sec. 7. That each tax collector shall be allowed and paid out of the proceeds of sales under this act as commission for all services under this act five per centum on the amount received by him as the price of sales under this act.

Costs and com-
missions.

The State shall never be responsible for any service rendered or expense incurred in the enforcement of this act beyond the amount which may be realized from sales in pursuance thereof, provided that each specific piece of property shall be responsible for its pro rata of expense, and any unpaid costs shall attach to the property when sold by the Auditor.

Costs to be paid
out of proceeds
of sale.

Sec. 8. That the tax collector is authorized to pay out of the proceeds of the sale under this act, all costs incurred in enforcement of this act, the costs and expenses of passing, executing and registering the deeds under this act and for copies of same shall be paid by the purchaser in addition to the price bid for by said property.

Returns of sale
to Auditor.

Sec. 9. That the tax collector shall render to the Auditor of Public Accounts a full and complete sworn statement of all sales effected under the provisions of this act, specifying the name or names in which the property was adjudicated to the State, a description of the property, the year for which it was adjudicated to the State, the amount for which it was adjudicated to the State, the amount for which the property was sold and a statement of all the expenses in detail; said sworn statement shall be filed with the Auditor within the time now required by law for the settlement of tax collections, and a failure to comply with the provisions of this act shall subject the tax collector, so failing, to all the penalties now imposed by law on said officers for neglect or failure to perform the duties of their office; the tax collector shall not be personally responsible for the refunding by him to any purchaser of any amount paid by him on account of sales under this act.

Deputies au-
thorized to act.

Sec. 10. That all the power and authority conferred by this act on the tax collectors can be exercised by their duly appointed and authorized deputies.

Duties of collectors and assessors as to produce tax. See Act 65 of 1894.

State Board of Appraisers must assess property employed in railway, telegraph, telephone, sleeping car and express business. See Act 122 of 1900.

OTHER DUTIES OF COLLECTORS AND ASSESSORS.

Act 59 of 1884.

No collection of
taxes during year
of public calamity
on property af-
fected.

Sec. 1. That in case of overflow, general conflagration, general destruction of the crops, by storm, or other public calamity, in any district or parish of this State, rendering the forcible collection of taxes in any such district or parish, on such account impracticable, there shall be no such col-

lection of taxes, State, parochial or municipal, on lands or other property so affected, in any such district or parish, during the year of such conflagration, destruction, overflow, or other public calamity, but such payment or collection of such taxes shall be postponed until the succeeding year or until another crop matures.

Sec. 2. That whenever land or other property has been or is overflowed, and that the owner wishes to avail himself of the provisions of this act, he shall make, in writing, a sworn statement that his property has been or is overflowed, and that by reason thereof, the payment of the taxes for the year during which the overflow occurred, would be oppressive, and that he is unable to pay the same without a sacrifice of his property. The said sworn statement shall be made in duplicate, and both of the duplicates be signed and sworn to by the person claiming the benefit of this act; one of said duplicates shall be filed by the officer charged with the collection of the taxes in his office, and thereupon the affiant shall be relieved from the payment of all taxes for the year for which he claims a postponement; but he shall pay the same the following year, unless there be a recurrence of the calamity; and that said taxes shall bear neither interest, costs nor penalties when so collected. It shall be the duty of the tax collector to make a separate statement and list of all persons, together with the respective amounts of their taxes, who shall claim and be granted the benefits of this act. He shall swear to the truth of his statement, and shall forward the same to the State Auditor, together with one of the duplicates of the sworn statements of every person claiming the benefit of this act.

Postponement
of taxes on ac-
count of overflow.

Sec. 3. That any person swearing falsely under this act shall be guilty of the crime of perjury, and punished accordingly.

False swearing.

Act 10 of 1884.

Sec. 1. That sworn statements to obtain the postponement of payment and collection of taxes on account of overflow, or other causes provided by law, shall, in cases of movable property, be made and filed with tax collectors on or before the first day of December of the year in which the taxes are assessed and shall, in cases of immovable property, be made and filed on or before the first day of February of the year succeeding that in which the taxes are assessed; and that such statements made after the dates herein provided shall have no effect.

Time of filing
statements for
postponement of
taxes.

Act 33 of 1894.

Sec. 1. That the sheriffs throughout the State (the parish of Orleans excepted), be authorized to list for taxation for State and parish taxes, all merchandise or stock in trade

Merchandise or
stock in trade to
be listed after
completion of
rolls.

brought into the several parishes for sale after the assessment rolls for the year are completed, and it is hereby made the duty of such officer to furnish the Auditor of Public Accounts a duplicate of such assessment; provided nothing in this act shall apply to merchants or other parties who have been regularly assessed.

Act 118 of 1898.

Certain tax collectors to keep ledger accounts.

Section 1. Any State tax collector, whose district shall be within the corporate limits of any municipality having a population of fifty thousand or more who shall fail to keep, in the manner hereinafter described, a special itemized ledger account for each person, firm, corporation or agent assessed on property, real or personal, within the district to which he has been appointed tax collector, shall be guilty of non-feasance in office and be subject to removal therefrom in the manner prescribed in Article two hundred and twenty-two of the present Constitution of the State.

What ledger must contain.

Sec. 2. That each of the aforementioned ledger accounts shall contain the assessment district and the number of square in which each piece or kind of property is situated, the name of the streets bounding such square, the assessed valuation of, and also the amount of taxes exigible and due the State on each piece or kind of property aforesaid. Each account, as aforesaid, shall also show a complete list of the property, both real and personal, in the district, belonging to the party or parties in whose name or names said account shall be kept.

Act 90 of 1902.

Requiring sheriffs to furnish duplicates of their quarterly reports to the Secretary of the Levee Boards in their districts.

Section 1. That the sheriffs of all parishes comprised within any levee district of this State, be and they are hereby required to furnish quarterly to the Secretary of the Levee Board of their respective districts a duplicate copy of their reports to and settlement with the State Auditor in so far as same have reference to any levee taxes in said district.

District Attorneys to represent State in tax suits when not otherwise provided. See Act 96 of 1880.

Act 94 of 1902.

Unlawful for certain officers to buy at tax sale.

Section 1. That it shall be unlawful for any sheriff, tax collector or their deputies, or any other officer, State municipal or parochial whose duties are to assess or collect taxes of any nature whatsoever for the State, parish or municipality, to buy either directly or indirectly, any property sold or offered for sale for taxes; and any sale of such property to said officer shall be null and void.

Act 87 of 1886.

Sec. 1. That before any person serving as a juror or as a witness in criminal cases, shall receive the compensation to which they are entitled for their mileage and per diem, they shall exhibit to the clerk of the court a receipt for the poll taxes or taxes due by them.

Jurors shall exhibit poll tax receipts before receiving compensation.

Sec. 2. That on their failure to produce such receipt, that the clerk of the court, or other officer, issuing certificates or warrants for their mileage and per diem shall issue certificates or warrants for amount less the poll tax due, and shall issue the certificate or warrants for amounts so reserved for poll tax to the treasurer of the school board of the parish, who shall collect same.

Poll taxes, if not paid, to be deducted from compensation of jurors.

Sec. 3. That the clerk of the court, or other officer, issuing such certificates or warrants, shall report to the tax collector of the parish the names of all persons from whom he has reserved amounts for poll tax, and the tax collector shall give such person credit for such poll tax.

Report to be made to tax collector of poll taxes withheld.

Act 89 of 1888.

Section 1. That the tax assessors throughout the State be and they are hereby required to render to the school boards of their respective parishes, annually, by the first Saturday of October, a complete schedule list, by wards, of all persons liable to pay a poll tax in their respective parishes. If any assessor fails to comply with the requirements of this act, the failure shall be cause for removal; besides he shall be subject to a fine of \$250. for the benefit of the public schools in the parish in which the delinquent officer resides, and in which he is the assessor. In the City of New Orleans, the board of assessors shall comply with this requirement of this Act, and in the event of failure shall be subject to dismissal and penalty as before provided.

Assessors shall render annually a list of poll tax payers.

Sec. 2. That the sheriffs and tax collectors in their respective parishes shall return by the first Saturday of February, of each and every year, to the school boards of their respective parishes, a list predicated upon the list before mentioned by wards, showing all persons in the parishes, respectively, who have paid their poll tax, as well as persons who have not paid the same, and shall return their reasons in writing and under oath the cause in each instance of non-payment of a poll tax, why they have not collected the tax not collected.

Tax collectors shall render a list of persons paying poll taxes.

Sec. 3. That if the said sheriffs and tax collectors fail to show cause why the said poll tax has not been collected, he shall be responsible for and shall pay the poll taxes he has failed to collect, and shall be held liable with his sureties on his official bond for the payment of said tax.

Poll taxes; tax collectors liable in certain cases.

Sec. 4. That the sheriff can be made to show cause why the said poll tax has not been collected, at chambers, before the district judge, after service of rule and three days have elapsed after service.

Collector may be ruled to show cause.

Act 180 of 1902.

Record of poll
taxes paid to be
kept by sheriff.

Section 1. Be it enacted by the General Assembly of the State of Louisiana, That all sheriffs and ex-officio tax collectors in this State are required, and it is hereby made their duty, to keep a separate record in a bound book, which shall always be open to the inspection of all persons, and in which shall be posted at least once a week the names of all persons who have paid their poll taxes, together with the date of payment and the amount paid by each; and that all sheriffs and ex-officio tax collectors shall at the close of each calendar year compile two correct and complete lists by wards of all persons who have paid their poll taxes during said calendar year, showing the amounts and dates of payment, and the year for which said poll taxes have been paid, and shall attest the correctness of said lists by affidavit thereon or annexed thereto and therewith identified, duly sworn to and subscribed before an officer authorized to administer oaths in their respective parishes; that each and every sheriff and ex-officio tax collector in this State is hereby required to file not later than the tenth day of January of each year, one of said lists for the year next preceding said date in the office of the Clerk of the District Court, and the other with the assessor and registrar of voters of the parish in which he is sheriff.

Lists to be filed
with Clerk of
Court and Registrar.

Lists open to
public inspection.

Sec. 2. Be it further enacted, etc., That said sworn lists, when so filed with said clerk and said assessor, shall remain deposited in their offices as a part of the public archives thereof, and shall be open to the inspection of all persons at all times.

Penalty.

Sec. 3. Be it further enacted, etc., That any sheriff and ex-officio tax collector who shall fail to keep said record of poll tax payments, or to file lists of poll tax payers on or before the tenth day of January of each year, as provided by Section 1 of this Act, shall, by the mere fact of said failure, be guilty of misconduct, nonfeasance and malfeasance in office, and for each such failure shall be liable for and forfeit and pay to the School Board of the parish of which he is sheriff five hundred dollars, to be recovered before any court of competent jurisdiction at the suit of said School Board, or of any property tax payers or tax payer of said parish, for the use of said School Board; and said sheriff shall be removed from office by proceedings had under and according to the Constitution and laws of the State relative to impeachment and removal from office.

Act 38 of 1884.

Abstract of land
entries; township
maps.

Section 1. That in order to systematize and perfect the manner of making assessments throughout the State (the parish of Orleans excepted), to conform with the township and range maps of the United States, that it shall be the duty

of the police jury of each parish of the State (parish of Orleans excepted), in which no abstract of land entries exists, to have one made, including all entries up to January 1, 1885, and in parishes where the same exist, the police jury shall cause the same to be revised and completed up to the first of January of each year thereafter, for the use of the assessors; and it shall be the duty of the Auditor of Public Accounts to furnish with the assessment rolls to each parish a blank map of each township in such parish, in book form, four inches to the square mile, by scale, divided and subdivided into sections, quarters and sixteenth of sections, on which the assessor shall check off all public lands belonging to the United States, the State of Louisiana, and all lands which have been granted to railroads or other corporations, but which grants have not been approved or patents issued therefor; the remainder he shall then proceed to assess by personally visiting each separate piece of property, or tract of land to be assessed, and shall write in each sixteenth of a section or other part thereof, the owner's name; and when he shall have assessed all the land, the owners of which are known, he shall diligently examine the records of the conveyance and mortgage office, and the abstract to find the owners of the lands that there appear unchecked on said township maps, and proceed to assess the same in accordance with law.

Sec. 2. That should any tax assessor fail to visit personally or by duly accredited deputy, any piece of taxable property within his parish or district, and that it thereby escape assessment, he shall be guilty of malfeasance in office, and shall be liable to a penalty of not more than the amount of the tax which would have been collected had such property been properly assessed, with ten per cent additional and all costs and charges accruing on the same. And each and every assessor, upon turning over to the Auditor his annual assessment roll, shall make affidavit that he has complied with the provisions of this act before being able to receive his final settlement for the year.

Assessor shall visit in person or by deputy all taxable property.

Assessors must make enumeration of educable children every four years after January 1, 1899. See Act 129 of 1898.

Assessor's compensation for assessing drainage taxes. Act 159 of 1902.

Assessor's duties and compensation as Registrar of Voters. Act 199 of 1898 and 113 of 1902.

Act 42 of 1900.

Section 1. Be it enacted by the General Assembly of the State of Louisiana, That it shall be the duty of all State Tax Assessors to furnish to the State Commissioner of Agriculture and Forestry the State Commissioner of

Assessors to furnish the State Commissioner of

Agriculture with
information rela-
tive to agricultu-
ral products.

culture and Immigration, upon blanks furnished by the last named official, at the time, and according to the instructions specified on said blanks, accurate information about the condition of the cotton, sugar cane, rice, and other agricultural products of the State; the probable and actual yields thereof; and such other statistical information as may be stated on the said blanks.

Compensation.
Act 86 of 1902.

Sec. 2. Be it enacted etc., That for the faithful performance of the duties described in the preceding section, the State Tax Assessors shall each receive out of funds in the State Treasury, not otherwise appropriated, an annual compensation of \$50.00, payable on the warrant of the Commissioner of Agriculture and Immigration on the 1st day of January each year, after said service shall have been rendered.

Commissioner of
Agriculture to
furnish blanks,
etc.

Sec. 3. Be it further enacted, etc., That it shall be the duty of the State Commissioner of Agriculture and Immigration, to devise, with the approval of the Governor, and to furnish to the State Tax Assessors the blanks described in Section 1; also to compile, publish or promulgate the information conveyed by said blanks, monthly, when he shall deem it useful to the agricultural, industrial and commercial interests of the State; also to report to the Governor any failure of said Tax Assessors to comply with the requirements of this Act.

BOND, OATH, ETC.

Act 96 of 1877.

Insufficiency of
bond; investiga-
tion thereof.

Sec. 47. That it shall be competent for the Auditor, president of police jury, or any taxpayer of the parish wherein the tax collector as aforesaid has qualified as above, if he thinks the bond furnished by the tax collector as aforesaid insufficient by reason of the insolvency of the securities thereon, or should the security become insufficient at any time after the acceptance of the bond, to present a petition to the district judge, in chambers, who, after ten days notice to the tax collector, shall pass summarily thereon, and the finding of said judge that the said security or securities are insolvent or insufficient shall ipso facto operate a vacancy in said office, unless the said tax collector shall within ten days furnish a new bond as required by this act; provided, that no judgment rendered as aforesaid shall discharge the securities for any malfeasance or neglect of duty of said tax collector, then, theretofore, or thereafter committed, for the time preceding the furnishing and acceptance of the new bond as aforesaid.

Auditor shall
have supervision
over tax collect-
ors.

Sec. 48. That the Auditor of Public Accounts shall have supervision over the tax collectors in the performance of their duties as State collectors, and it is made the duty of the district attorneys, or district attorneys pro tempore, throughout

the State, to act under instructions of the Auditor of Public Accounts, either in testing the bonds of tax collectors, or in any other way that they may deem necessary, and that may be called for under the provisions of this act, and the police juries shall have the same rights of supervision as far as the parish taxes are concerned.

Act 19 of 1878.

Section 1. That all State, district and parochial officers of this State, whether elected or appointed, shall be required, within thirty days after the receipt of their commissions, to take the oath of office prescribed by law, and give bond, where bond is required, and cause the same to be filed in the proper office in the manner required by law.

Bond and oath
of public officers.

Sec. 2. That the failure of any officer to comply with the requirements of Section 1 of this act, within the limitations therein fixed, shall operate a vacation of such office, and the Governor shall proceed to fill said office by appointment, as in other cases of vacancy.

Failure to file
bond.

Sec. 3. That any officer of this State, whether State, district or parochial, who has heretofore been elected or appointed to office, and who has failed to take the oath required by law, and to give bond, where bond is required, in accordance with existing laws, shall be required to take such oath and give bond where bond is required, in accordance with existing laws, within thirty days from the date of the promulgation of this act, and a failure to comply with these requirements, within the limitation fixed, shall operate a vacation of such office, and the Governor shall fill the same by appointment, as in other cases of vacancy.

Failure to file
bond.

Requisites of oath; oath of collector and assessor must also be filed with Auditor. R. S. Secs. 2550 and 224.

Act 52 of 1880.

Section 1. That the sheriffs of the several parishes of the State (the parish of Orleans excepted) shall be ex-officio collectors of State and parish taxes, under such rules and regulations as may be provided by State or parochial laws.

Sheriffs shall be
ex-officio collect-
ors of taxes.

Sec. 3. That as ex-officio tax collectors of State and parish taxes the sheriffs of the several parishes of the State (the parish of Orleans excepted) shall each, before commencing the discharge of their duties, give bond, with at least two good and solvent sureties for their term of office, in a sum which shall be \$1,000 over the full amount of the State and parish taxes levied, according to the last filed assessment roll of the parish; provided, that in no parish shall the bond exceed \$20,000. Said bond to be given by ex-officio tax collectors of State and parish taxes shall be conditioned for

Amount and
condition of tax
collector's bond.

the faithful performance of their duty in said capacity, and for the just and full payment into the State and parish treasuries of all sums of money that may come into their possession as tax collectors aforesaid.

Sureties on official bonds; filing and recording.

Sec. 4. That the sureties on all bonds given by sheriffs and ex-officio collectors of State and parish taxes (the parish of Orleans excepted) shall reside within the parish wherein such officers shall exercise the functions of their office; and each of said sureties shall make oath that he has property over and above his liabilities and exemptions and homestead, sufficient to respond to the amount for which he obligates himself in said bond. Said bonds shall be approved and accepted by the president of the police jury and the clerk of the district court of the parish, if they deem the same good and sufficient, and shall be authenticated by the attestation of two witnesses and the signature of the clerk of the district court of the parish, and shall also be recorded in a separate book to be kept for that purpose, and be also registered in the mortgage records of the several parishes where the principal obligor may own immovables. The bonds, when so registered, shall operate from and after the date of the registry, as a mortgage on all the real estate of the principal obligors therein, in favor of the State, parish and all persons interested. Said bonds shall be made payable to the Governor of the State of Louisiana. Before any sheriff and ex-officio collector of State and parish taxes shall commence the discharge of his duties, or be recognized, he shall make affidavit and have the same recorded in the mortgage records of the parish in which he is to discharge his official functions, that he has caused his official bonds aforesaid to be recorded, as above provided, in all the parishes of the State in which he owns immovables, and he shall transmit to the Auditor of Public Accounts duly authenticated copies of said bonds, with due certificates of their registry and also a duplicate of said affidavit.

Surety companies may sign bonds. See Act 41 of 1894.

Act 22 of 1884.

Notice as to taxes, etc., to be given when property is sold under twelve months' bond.

Whenever the sheriff of any of the parishes of this State shall advertise any property to be sold on a twelve months' bond he shall in the printed advertisement of said sale notify the public that out of the price of adjudication the purchaser shall have to deduct and pay, in cash, the amount of printing, the sheriff's and clerk's fees, as well as the State, parish and municipal taxes, and the sheriff shall, as near as possible, specify what the said costs and taxes amount to..

Note—As to notice and form of proceeding to quiet tax titles under Art. 233 of the Constitution of 1898, see Act 101 of 1898.

LICENSES.

Act No. 171.)

AN ACT

To levy, collect and enforce payment of an annual license tax upon all persons, associations of persons, or business firms and corporations, pursuing any trade, profession, vocation, calling or business, except those who are expressly excepted from such license tax by Article 229, of the Constitution; and prescribing the mode and method in which certain persons subject to license shall make report of their business.

(As amended by Acts 103, 131 and 155 of 1900 and Act 133 of 1902.)

Annual license tax from each person, association, business firm, corporation.

Section 1. Be it enacted by the General Assembly of the State of Louisiana, That there is hereby levied an annual license tax for the year A. D. 1899, and for each subsequent year, upon each person, association of persons or business firms and corporations, pursuing any trade, profession, vocation, calling or business subject to licenses under Article 229, of the Constitution.

Licenses delinquent March 1st of each year.

Sec. 2. Be it further enacted, etc., That on the second day of January, A. D. 1899, and each subsequent year, each tax collector throughout the State shall begin to collect and shall collect as fast as possible from each of the persons or business firms, associations of persons and corporations pursuing within his district or parish any trade, profession, vocation, calling or business, a license tax as hereinafter graduated.

Licenses collectible during first two months of each year.

All licenses shall be due and collectible during the first two (2) months of each year, and all unpaid licenses shall become delinquent on the first day of March of each year, and all firms who commence business after that date shall become delinquent unless the license is paid within ten days.

Licenses graduated in classes.

Sec. 3. Be it further enacted, etc., That the annual license for all the kinds of business hereinafter named, except as afterward provided, shall be graduated in twenty-five classes.

MANUFACTURERS.

Licenses on manufacturers graduated as follows:

Paragraph 1. That for carrying on each business of manufacturing subject to license under Article 229 of the Constitution, the license shall be based on gross annual receipts of said business as follows, to-wit:

First Class—When the said receipts are ten millions of dollars or more, the license shall be eight thousand dollars, \$8,000.

Second Class—When the said receipts are nine millions of dollars or more, and under ten millions of dollars, the license shall be seven thousand dollars, \$7,000.

Third Class—When the said receipts shall be eight millions of dollars or more, and under nine millions of dollars, the license shall be five thousand, six hundred dollars, \$5,600.

Fourth Class—When the said receipts are seven millions of dollars or more, and under eight million dollars, the license shall be forty-nine hundred dollars, \$4,900.

Fifth Class—When the said receipts are six millions of dollars or more, and under seven million dollars, the license shall be forty-two hundred dollars, \$4,200.

Sixth Class—When the said receipts are five millions of dollars or more, and under six million dollars, the license shall be thirty-five hundred dollars, \$3,500.

Seventh Class—When the said receipts are four millions of dollars or more, and under five million dollars, the license shall be twenty-eight hundred dollars, \$2,800.

Eighth Class—When the said receipts are three millions of dollars or more, and under four million dollars, the license shall be twenty-one hundred dollars, \$2,100.

Ninth Class—When the said receipts are two millions of dollars or more, and under three million dollars, the license shall be fourteen hundred dollars, \$1,400.

Tenth Class—When the said receipts are one million of dollars or more, and under two million dollars, the license shall be seven hundred dollars, \$700.

Eleventh Class—When the said receipts are seven hundred and fifty thousand dollars or more, and under one million dollars, the license shall be five hundred and twenty-five dollars, \$525.

Twelfth Class—When the said receipts shall be five hundred thousand dollars or more, and under seven hundred and fifty thousand dollars, the license shall be three hundred and fifty dollars, \$350.

Thirteenth Class—When the said receipts are four hundred thousand dollars or more, and under five hundred thousand dollars, the license shall be two hundred and eighty dollars, \$280.

Fourteenth Class—When the said receipts are three hundred thousand dollars or more, and under four hundred thousand dollars, the license shall be two hundred and ten dollars, \$210.

Fifteenth Class—When the said receipts are two hundred thousand dollars or more, and under three hundred thousand dollars, the license shall be one hundred and forty dollars, \$140.

Sixteenth Class—When the said receipts are one hundred and fifty thousand dollars or more, and under two hundred thousand dollars, the license shall be one hundred and five dollars, \$105.

Seventeenth Class—When the said receipts are one hundred thousand dollars or more, and less than one hundred and fifty thousand dollars, the license shall be seventy dollars, \$70.

Eighteenth Class—When the said receipts are ninety-five thousand dollars or more, and less than one hundred thousand dollars, the license shall be sixty-five and one-half dollars, \$65.50.

Nineteenth Class—When the said receipts are ninety thousand dollars or more, and less than ninety-five thousand dollars, the license shall be sixty-three dollars, \$63.

Twentieth Class—When the said receipts are seventy-five thousand dollars or more, and under ninety thousand dollars, the license shall be fifty-two and one-half dollars, \$52.50.

Twenty-first Class—When the said receipts are fifty thousand dollars or more, and less than seventy-five thousand dollars, the license shall be thirty-five dollars, \$35.

Twenty-second Class—When the said receipts are forty thousand dollars or more, and less than fifty thousand dollars, the license shall be twenty-eight dollars, \$28.

Twenty-third Class—When the said receipts are thirty thousand dollars or more, and less than forty thousand dollars, the license shall be twenty-one dollars, \$21.

Twenty-fourth Class—When said receipts are twenty-five thousand dollars or more, and less than thirty thousand dollars, the license shall be nineteen and one-half dollars, \$19.50.

Twenty-fifth Class—When said receipts are less than twenty-five thousand dollars, the license shall be fifteen dollars, \$15.

Provided, nothing herein shall be construed to apply to the business of grinding meal, ginning cotton or making sugar by any farmer or planter.

Licenses on banking business—

Paragraph 2. That for each business of carrying on a bank, banking company, association, corporation or agency, the license shall be based on the declared or nominal capital and surplus, as follows, to-wit:

First Class—When the said declared or nominal capital and surplus is five millions of dollars or more, the license shall be four thousand, five hundred dollars, \$4,500.

Second Class—When the said declared or nominal capital and surplus is four millions of dollars or more, and less than five millions of dollars, the license shall be four thousand dollars, \$4,000.

Third Class—When the said declared or nominal capital and surplus is three millions of dollars or more, and less than four millions of dollars, the license shall be three thousand, two hundred dollars, \$3,200.

Fourth Class—When the said declared or nominal capital and surplus is two millions of dollars or more, and less than three millions of dollars, the license shall be twenty-four hundred dollars, \$2,400.

Fifth Class—When the said declared or nominal capital and surplus is one million, five hundred thousand dollars or more, and less than two millions of dollars, the license shall be sixteen hundred dollars, \$1,600.

Sixth Class—When the said declared or nominal capital and surplus is one million dollars or more, and under one million, five hundred thousand dollars, the license shall be twelve hundred dollars, \$1,200.

Seventh Class—When the said declared or nominal capital and surplus is eight hundred thousand dollars or more, and under one million dollars, the license shall be eight hundred dollars, \$800.

Eighth Class—When the said declared or nominal capital and surplus is six hundred thousand dollars or more, and under eight hundred thousand dollars, the license shall be six hundred dollars, \$600.

Ninth Class—When the said declared or nominal capital and surplus is four hundred thousand dollars or more, and under six hundred thousand dollars, the license shall be four hundred and fifty dollars, \$450.

Tenth Class—When the said declared or nominal capital and surplus is three hundred thousand dollars or more and under four hundred thousand dollars, the license shall be three hundred and fifty dollars, \$350.

Eleventh Class—When the said declared or nominal capital and surplus is two hundred thousand dollars or more, and under three hundred thousand dollars, the license shall be two hundred and fifty dollars, \$250.

Twelfth Class—When said declared or nominal capital and surplus is one hundred thousand dollars or more, and less than two hundred thousand dollars, the license shall be one hundred and fifty dollars, \$150.

Thirteenth Class—When said declared or nominal capital and surplus is fifty thousand dollars or more, and under one hundred thousand dollars, the license shall be seventy-five dollars, \$75.

Fourteenth Class—When the said declared or nominal capital and surplus is fifty thousand dollars or less, the license shall be fifty dollars, \$50.

The declared or nominal capital and surplus, as provided in this section, shall be ascertained and based upon the annual statement made in pursuance of existing laws.

Declared and
nominal capital
and surplus.

For each business of carrying on private banking house, business or agency, there shall be four classes only, and the license shall be based on the total declared capital invested in said business, whether said capital is owned or in use or deposit in this State or elsewhere, as follows:

Private banking
house, business or
agency—

First Class—When said capital is five hundred thousand dollars or more, the license shall be five hundred dollars, \$500.

Second Class—When said capital is two hundred and fifty thousand dollars or more, and under five hundred thousand

dollars, the license shall be two hundred and fifty dollars, \$250.

Third Class—When said capital is one hundred and fifty thousand dollars or more, and under two hundred and fifty thousand dollars, the license shall be one hundred and fifty dollars, \$150.

Fourth Class—When said capital is under one hundred and fifty thousand dollars, the license shall be seventy-five dollars, \$75.

Sec. 4. Be it further enacted, etc., That for carrying on the business pursuits known as cotton factorage and commission business, sugar factorage, grain and produce commission houses, or any other factorage or commission business, brokerage in money, stocks, bonds, real estate, produce, sugar, cotton or other brokerage business, whether buying or selling, for actual spot or future delivery, where the intention of the parties is to make an honest and bona fide delivery, the license shall be based on the gross annual commissions and brokerage on sales and purchases.

License on cotton factorage, commission business, sugar factorage, grain and produce commission business, brokerage in money, stocks, bonds, real estate, produce, sugar, cotton, etc.—

First Class—When the gross annual commissions exceed two hundred and fifty thousand dollars, the license shall be seventeen hundred and fifty dollars, \$1,750.

Second Class—When the gross annual commissions exceed two hundred thousand dollars and not more than two hundred and fifty thousand dollars, the license shall be fifteen hundred dollars, \$1,500.

Third Class—When the gross annual commissions exceed one hundred and seventy-five thousand dollars, and not more than two hundred thousand dollars, the license shall be twelve hundred and fifty dollars, \$1,250.

Fourth Class—When the gross annual commissions exceed one hundred and fifty thousand dollars, and not more than one hundred and seventy-five thousand dollars, the license shall be eleven hundred and twenty-five dollars, \$1,125.

Fifth Class—When the annual gross commissions exceed one hundred and twenty-five thousand dollars, and not more than one hundred and fifty thousand dollars, the license shall be one thousand dollars, \$1,000.

Sixth Class—When the gross annual commissions exceed one hundred thousand dollars, and not more than one hundred and twenty-five thousand dollars, the license shall be seven hundred and fifty dollars, \$750.

Seventh Class—When the annual gross commissions exceed eighty thousand dollars, and not more than one hundred thousand dollars, the license shall be six hundred dollars, \$600.

Eighth Class—When the annual gross commissions exceed sixty-five thousand dollars, and are not more than eighty thousand dollars, the license shall be five hundred dollars, \$500.

Ninth Class—When the annual gross commissions exceed fifty thousand dollars, and are no more than sixty-five thousand dollars, the license shall be three hundred and seventy-five dollars, \$375.

Tenth Class—When the annual gross commissions exceed forty thousand dollars, and are no more than fifty thousand dollars, the license shall be three hundred dollars, \$300.

Eleventh Class—When the annual gross commissions exceed thirty thousand dollars, and are no more than forty thousand dollars, the license shall be two hundred and twenty-five dollars, \$225.

Twelfth Class—When the annual gross commissions exceed twenty-five thousand dollars, and are no more than thirty thousand dollars, the license shall be one hundred and eighty-seven dollars and fifty cents, \$187.50.

Thirteenth Class—When the annual gross commissions exceed twenty thousand dollars, and are no more than twenty-five thousand dollars, the license shall be one hundred and fifty dollars, \$150.

Fourteenth Class—When the annual gross commissions exceed fifteen thousand dollars, and are no more than twenty thousand dollars, the license shall be one hundred and twelve dollars and fifty cents, \$112.50.

Fifteenth Class—When the annual gross commissions exceed ten thousand dollars, and are no more than fifteen thousand dollars, the license shall be seventy-five dollars, \$75.

Sixteenth Class—When the annual gross commissions exceed five thousand dollars, and are no more than ten thousand dollars, the license shall be fifty dollars, \$50.

Seventeenth Class—When the annual gross commissions are five thousand dollars or less, the license shall be twenty-five dollars, \$25.

The secretaries of the various cotton, stock and produce exchanges throughout the State, shall furnish the tax collectors of the district or parish in which their offices are located, with a full and complete list of the names of the members of said associations, when called upon by any of said tax collectors, and in case of failure of the said secretary to furnish said list, it shall be the duty of said collector to compel them to furnish said list, by serving a simple rule to show cause, before any court of competent jurisdiction, and all costs of said rule shall be paid by the defendant to said proceeding.

The intention and purpose of this section is to embrace and include all commissions or brokerage received by any person or persons, firms or company on all sales and purchases made, whether the thing bought or sold is delivered or not.

Sec. 5. Be it further enacted, etc., That each and every pawn broker or keeper of a loan office, whose capital, in actual use, is fifty thousand dollars or more, shall be graded as eighth class, section fourth, the license shall be five hundred

Duties of secretaries of various corporations liable to above taxes in relation to furnishing list of members liable to license taxation.

License on pawn-brokers, keepers of loan offices.

dollars, \$500; that when the capital in actual use is less than fifty thousand dollars, shall be graded as ninth class, section fourth, the license shall be three hundred and seventy-five dollars, \$375.

License on
wholesale mer-
cantile business,
whether as prin-
cipal or agent,
etc— Sec. 6. Be it further enacted, etc., That for every whole-
sale mercantile business, whether as principal, agent or com-
mission, by auction, representing the foreign merchants or
otherwise, the license shall be based on the gross annual
amount of sales, as follows:

First Class—When gross sales are seven millions of dol-
lars or over, the license shall be three thousand, five hundred
dollars, \$3,500.

Second Class—When gross sales are six millions, five
hundred thousand dollars or more, and under seven millions
of dollars, the license shall be three thousand dollars, \$3,000.

Third Class—When gross sales are six millions dollars or
more, and under six millions, five hundred thousand dollars,
the license shall be two thousand, five hundred dollars, \$2,500.

Fourth Class—When gross sales are five millions, five
hundred thousand dollars or more, and under six million
dollars, the license shall be two thousand dollars, \$2,000.

Fifth Class—When gross sales are five millions of dollars
or more, and under five million, five hundred thousand dol-
lars, the license shall be fifteen hundred dollars, \$1,500.

Sixth Class—When the gross sales are four million of
dollars or more, and under five millions of dollars, the license
shall be one thousand dollars, \$1,000.

Seventh Class—When gross sales are three millions of
dollars or more, and under four million dollars, the license
shall be seven hundred and fifty dollars, \$750.

Eighth Class—When gross sales are two millions, five
hundred thousand dollars or more, and under three million
dollars, the license shall be seven hundred dollars, \$700.

Ninth Class—When gross sales are two millions of dol-
lars or more, and under two millions, five hundred thousand
dollars, the license shall be five hundred and fifty dollars, \$550.

Tenth Class—When gross sales are one million, five hun-
dred thousand dollars or more, and under two million dollars,
the license shall be four hundred dollars, \$400.

Eleventh Class—When gross sales are one million dollars
or more, and under one million five hundred thousand dollars,
the license shall be three hundred dollars, \$300.

Twelfth Class—When gross sales are eight hundred thou-
sand dollars or more, and under one million dollars, the li-
cense shall be two hundred and fifty dollars, \$250.

Thirteenth Class—When gross sales are six hundred
thousand dollars or more, and under eight hundred thousand
dollars, the license shall be two hundred dollars, \$200.

Fourteenth Class—When gross sales are five hundred
thousand dollars or more, and under six hundred thousand

dollars, the license shall be one hundred and fifty dollars, \$150.

Fifteenth Class—When gross sales are two hundred and fifty and not more than five hundred thousand dollars, the license shall be one hundred dollars, \$100.

Sixteenth Class—When gross sales are two hundred and fifty thousand dollars or less, the license shall be fifty dollars, \$50.

Provided, that no person or persons shall be deemed wholesale dealers unless he or they sell by the original or unbroken package or barrel only; and provided, further, that no person or persons shall be deemed wholesale dealers unless he or they sell to dealers for resale. If they sell in less quantities than original and unbroken packages or barrels, they shall be considered retail dealers, and pay licenses as such. That for every business of selling at retail, whether as principal, agent on commission or otherwise, the license shall be based on the gross annual amount of sales, as follows:

Licenses on retail dealers, whether as principal or agent, etc.—

First Class—When gross sales are three millions, five hundred thousand dollars or over, the license shall be thirty-five hundred dollars, \$3,500.

Second Class—When gross sales are three million dollars or more, and less than three millions, five hundred thousand dollars, the license shall be three thousand dollars, \$3,000.

Third Class—When gross sales are two millions, five hundred thousand dollars or more, and under three million dollars, the license shall be twenty-five hundred dollars, \$2,500.

Fourth Class—When gross sales are two millions of dollars or more, and under two millions, five hundred thousand dollars, the license shall be \$2,000.

Fifth Class—When gross sales are one million, five hundred thousand dollars or more, and under two millions of dollars, the license shall be one thousand, five hundred dollars, \$1,500.

Sixth Class—When gross sales are one million dollars or more, and under one million, five hundred thousand dollars, the license shall be one thousand dollars, \$1,000.

Seventh Class—When gross sales are seven hundred and fifty thousand dollars, and under one million dollars, the license shall be seven hundred and fifty dollars, \$750.

Eighth Class—When gross sales are seven hundred thousand dollars or more, and under seven hundred and fifty thousand dollars, the license shall be seven hundred dollars, \$700.

Ninth Class—When gross sales are six hundred thousand dollars or more, and under seven hundred thousand dollars, the license shall be five hundred and fifty dollars, \$550.

Tenth Class—When gross sales are four hundred thousand dollars or more, and under six hundred thousand dollars, the license shall be four hundred dollars, \$400.

Eleventh Class—When gross sales are three hundred thousand dollars or more, and under four hundred thousand dollars, the license shall be three hundred dollars, \$300.

Twelfth Class—When gross sales are two hundred and fifty thousand dollars or more, and under three hundred thousand dollars, the license shall be two hundred and fifty dollars, \$250.

Thirteenth Class—When gross sales are two hundred thousand dollars or more, and under two hundred and fifty thousand dollars, the license shall be two hundred dollars, \$200.

Fourteenth Class—When gross sales are one hundred and fifty thousand dollars or more, and under two hundred thousand dollars, the license shall be one hundred and fifty dollars, \$150.

Fifteenth Class—When gross sales are one hundred thousand dollars or more, and under one hundred and fifty thousand dollars, the license shall be one hundred dollars, \$100.

Sixteenth Class—When gross sales are seventy-five thousand dollars or more, and under one hundred thousand dollars, the license shall be seventy-five dollars, \$75.

Seventeenth Class—When gross sales are fifty thousand dollars or more, and under seventy-five thousand dollars, the license shall be fifty dollars, \$50.

Eighteenth Class—When gross sales are forty thousand dollars or more, and under fifty thousand dollars, the license shall be forty dollars, \$40.

Nineteenth Class—When gross sales are thirty thousand dollars or more, and under forty thousand dollars, the license shall be thirty dollars, \$30.

Twentieth Class—When gross sales are twenty-five thousand dollars or more, and under thirty thousand dollars, the license shall be twenty-five dollars, \$25.

Twenty-first Class—When gross sales are twenty thousand dollars or more, and less than twenty-five thousand dollars, the license shall be twenty dollars, \$20.

Twenty-second Class—When gross sales are fifteen thousand dollars or more, and less than twenty thousand dollars, the license shall be fifteen dollars, \$15.

Twenty-third Class—When gross sales are less than fifteen thousand dollars, and more than five thousand dollars, the license shall be ten dollars, \$10.

Twenty-fourth Class—When gross sales are five thousand dollars or less, the license shall be five dollars, \$5.

Provided, that if any distilled, vinous, malt or other kind of mixed liquors be sold in connection with the business of retail merchant, grocer, oyster house, confectionery, or in less quantities than five gallons, the license for such additional business shall be as hereinafter provided for in Section 13, of this act; provided further, that no license shall issue to sell

liquors in less quantities than five gallons for less than one hundred dollars, \$100.

Provided, That retail drug stores owned or controlled and managed by a regularly licensed graduate of pharmacy, and selling vinous, spirituous or alcoholic liquors in less quantities than one quart, as drug or medicine only, shall pay the license mentioned in this section, and shall not be required to procure the license required for saloons, etc., under this act, as retail liquor dealers.

Pharmacists selling less than one quart as drug only not required to pay saloon license.

Provided further, That if drug stores, soda fountains or other aeriated water dealers offer for sale in connection with such waters any vinous, spirituous or alcoholic liquors, such drug stores, soda fountains or dealers shall be required to take out license as retail liquor dealers, as saloons, barrooms, etc., as provided in Section 13.

Drug stores, soda fountains and other aeriated water dealers selling alcoholic liquors in connection with said waters to pay retail liquor dealer's license.

Provided further, That farmers or planters having stores, situated on their farms or plantations and selling or advancing supplies to their employees exclusively, shall not be classed as merchants, nor shall they be required to take out a license under this act.

Farmers or planters having stores and selling to their employees exclusively, not classed as merchants.

Sec. 7. Be it further enacted, etc., That every insurance company doing business in this State shall, on or before the first day of March in each year, render to the Secretary of State a report, signed and sworn to by its president and secretary, of its condition upon the preceding thirty-first day of December, which shall include a detailed statement of its assets and liabilities on that day; the amount and character of business transacted in this State, moneys received and expended during the year, and such other information and in such form as he may require.

Insurance.—To file sworn report before March 1st, annually.

The tax collector shall demand from each company applying for license, a certificate from the Secretary of State, certifying to the amount of business transacted during the preceding year by such company as shown by the sworn statement on file in his office, and the license of each company shall be based upon such certificate.

Tax collector to require from each insurance company a certificate from the Secretary of State showing business transacted by said company during the preceding year.

Sec. 8. Be it further enacted, etc., That each and every life and accident insurance company, (society), association, corporation or other organization or firm, or individual doing and conducting a life or accident insurance business of any kind in this State, whether such company, (society), association, corporation, or other organization or firm, or individual is located or domiciled here or operating here, through a branch department, resident board, local office, firm, company, corporation, or agency of any kind whatsoever, shall pay a separate and distinct license on said business for each company represented, and said license shall be based on the gross annual amount of premiums on all risks located within the State, and upon risks located in other States or foreign countries, upon which no license has been paid therein, as follows, to-wit:

Life or Accident Insurance.—License to be based on gross annual amount of premiums.

First Class—When said premiums are seven hundred thousand dollars or more, the license shall be fifty-two hundred and fifty dollars, \$5,250.

Second Class—When said premiums are six hundred and ninety thousand dollars, and less than seven hundred thousand dollars, the license shall be fifty-one hundred and seventy-five dollars, \$5,175.

Third Class—When said premiums are six hundred and eighty thousand dollars and less than six hundred and ninety thousand dollars, the license shall be fifty-one hundred dollars, \$5,100.

Fourth Class—When said premiums are six hundred and seventy thousand dollars, and less than six hundred and eighty thousand dollars, the license shall be fifty hundred and twenty-five dollars, \$5,025.

Fifth Class—When said premiums are six hundred and sixty thousand dollars and less than six hundred and seventy thousand dollars, the license shall be forty-nine hundred and fifty dollars, \$4,950.

Sixth Class—When said premiums are six hundred and fifty thousand dollars and less than six hundred and sixty thousand dollars, the license shall be forth-eight hundred and seventy-five dollars, \$4,875.

Seventh Class—When said premiums are six hundred and forty thousand dollars, and less than six hundred and fifty thousand dollars, the license shall be forty-eight hundred dollars, \$4,800.

Eighth Class—When said premiums are six hundred and thirty thousand dollars and less than six hundred and forty thousand dollars, the license shall be forty-seven hundred and twenty-five dollars, \$4,725.

Ninth Class—When said premiums are six hundred and twenty thousand dollars, and less than six hundred and thirty thousand dollars, the license shall be forty-six hundred and fifty dollars, \$4,650.

Tenth Class—When said premiums are six hundred and ten thousand dollars, and less than six hundred and twenty thousand dollars, the license shall be forty-five hundred and seventy-five dollars, \$4,575.

Eleventh Class—When said premiums are six hundred thousand dollars, and less than six hundred and ten thousand dollars, the license shall be forty-five hundred dollars, \$4,500.

Twelfth Class—When said premiums are five hundred and ninety thousand dollars, and less than six hundred thousand dollars, the license shall be forty-four hundred and twenty-five dollars, \$4,425.

Thirteenth Class—When said premiums are five hundred and eighty thousand dollars, and less than five hundred and ninety thousand dollars, the license shall be forty-three hundred and fifty dollars, \$4,350.

Fourteenth Class—When said premiums are five hundred and seventy thousand dollars, and less than five hundred and eighty thousand dollars, the license shall be forty-two hundred and seventy-five dollars, \$4,275.

Fifteenth Class—When said premiums are five hundred and sixty thousand dollars, and less than five hundred and seventy thousand dollars, the license shall be forty-two hundred dollars, \$4,200.

Sixteenth Class—When said premiums are five hundred and fifty thousand dollars, and less than five hundred and sixty thousand dollars, the license shall be forty-one hundred and twenty-five dollars, \$4,125.

Seventeenth Class—When said premiums are five hundred and forty thousand dollars, and less than five hundred and fifty thousand dollars, the license shall be forty hundred and fifty dollars, \$4,050.

Eighteenth Class—When said premiums are five hundred and thirty thousand dollars, and less than five hundred and forty thousand dollars, the license shall be thirty-nine hundred and seventy-five dollars, \$3,975.

Nineteenth Class—When said premiums are five hundred and twenty thousand dollars, and less than five hundred and thirty thousand dollars, the license shall be thirty-nine hundred dollars, \$3,900.

Twentieth Class—When said premiums are five hundred and ten thousand dollars, and less than five hundred and twenty thousand dollars, the license shall be thirty-eight hundred and twenty-five dollars, \$3,825.

Twenty-first Class—When said premiums are five hundred thousand dollars, and less than five hundred and ten thousand dollars, the license shall be thirty-seven hundred and fifty dollars, \$3,750.

Twenty-second Class—When said premiums are four hundred and ninety thousand dollars, and less than five hundred thousand dollars, the license shall be thirty-six hundred and seventy-five dollars, \$3,675.

Twenty-third Class—When said premiums are four hundred and eighty thousand dollars, and less than four hundred and ninety thousand dollars, the license shall be thirty-six hundred dollars, \$3,600.

Twenty-fourth Class—When said premiums are four hundred and seventy thousand dollars, and less than four hundred and eighty thousand dollars, the license shall be thirty-five hundred and twenty-five dollars, \$3,525.

Twenty-fifth Class—When said premiums are four hundred and sixty thousand dollars, and less than four hundred and seventy thousand dollars, the license shall be thirty-four hundred and fifty dollars, \$3,450.

Twenty-sixth Class—When said premiums are four hundred and fifty thousand dollars, and less than four hundred

and sixty thousand dollars, the license shall be thirty-three hundred and seventy-five dollars, \$3,375.

Twenty-seventh Class—When said premiums are four hundred and forty thousand dollars, and less than four hundred and fifty thousand dollars, the license shall be thirty-three hundred dollars, \$3,300.

Twenty-eighth Class—When said premiums are four hundred and thirty thousand dollars and less than four hundred and forty thousand dollars, the license shall be thirty-two hundred and twenty-five dollars, \$3,225.

Twenty-ninth Class—When said premiums are four hundred and twenty thousand dollars, and less than four hundred and thirty thousand dollars, the license shall be thirty-one hundred and fifty dollars, \$3,150.

Thirtieth Class—When said premiums are four hundred and ten thousand dollars, and less than four hundred and twenty thousand dollars, the license shall be thirty hundred and seventy-five dollars, \$3,075.

Thirty-first Class—When said premiums are four hundred thousand dollars, and less than four hundred and ten thousand dollars, the license shall be three thousand dollars, \$3,000.

Thirty-second Class—When said premiums are three hundred and ninety thousand dollars, and less than four hundred thousand dollars, the license shall be twenty-nine hundred and twenty-five dollars, \$2,925.

Thirty-third Class—When said premiums are three hundred and eighty thousand dollars, and less than three hundred and ninety thousand dollars, the license shall be twenty-eight hundred and fifty dollars, \$2,850.

Thirty-fourth Class—When said premiums are three hundred and seventy thousand dollars, and less than three hundred and eighty thousand dollars, the license shall be twenty-seven hundred and seventy-five dollars, \$2,775.

Thirty-fifth Class—When said premiums are three hundred and sixty thousand dollars, and less than three hundred and seventy thousand dollars, the license shall be twenty-seven hundred dollars, \$2,700.

Thirty-sixth Class—When said premiums are three hundred and fifty thousand dollars, and less than three hundred and sixty thousand dollars, the license shall be twenty-six hundred and twenty-five dollars, \$2,625.

Thirty-seventh Class—When said premiums are three hundred and forty thousand dollars, and less than three hundred and fifty thousand dollars, the license shall be twenty-five hundred and fifty dollars, \$2,550.

Thirty-eighth Class—When said premiums are three hundred and thirty thousand dollars, and less than three hundred and forty thousand dollars, the license shall be twenty-four hundred and seventy-five dollars, \$2,475.

Thirty-ninth Class—When said premiums are three hundred and twenty thousand dollars, and less than three hundred

and thirty thousand dollars, the license shall be twenty-four hundred dollars, \$2,400.

Fortieth Class—When said premiums are three hundred and ten thousand dollars, and less than three hundred and twenty thousand dollars, the license shall be twenty-three hundred and twenty-five dollars, \$2,325.

Forty-first Class—When said premiums are three hundred thousand dollars, and less than three hundred and ten thousand dollars, the license shall be twenty-two hundred and fifty dollars, \$2,250.

Forty-second Class—When said premiums are two hundred and ninety thousand dollars, and less than three hundred thousand dollars, the license shall be twenty-one hundred and seventy-five dollars, \$2,175.

Forty-third Class—When said premiums are two hundred and eighty thousand dollars, and less than two hundred and ninety thousand dollars, the license shall be twenty-one hundred dollars, \$2,100.

Forty-fourth Class—When said premiums are two hundred and seventy thousand dollars, and less than two hundred and eighty thousand dollars, the license shall be twenty hundred and twenty-five dollars, \$2,025.

Forty-fifth Class—When said premiums are two hundred and sixty thousand dollars, and less than two hundred and seventy thousand dollars, the license shall be nineteen hundred and fifty dollars, \$1,950.

Forty-sixth Class—When said premiums are two hundred and fifty thousand dollars, and less than two hundred and sixty thousand dollars, the license shall be eighteen hundred and seventy-five dollars, \$1,875.

Forty-seventh Class—When said premiums are two hundred and forty thousand dollars, and less than two hundred and fifty thousand dollars, the license shall be eighteen hundred dollars, \$1,800.

Forty-eighth Class—When said premiums are two hundred and thirty thousand dollars, and less than two hundred and forty thousand dollars, the license shall be seventeen hundred and twenty-five dollars, \$1,725.

Forty-ninth Class—When said premiums are two hundred and twenty thousand dollars, and less than two hundred and thirty thousand dollars, the license shall be sixteen hundred and fifty dollars, \$1,650.

Fiftieth Class—When said premiums are two hundred and ten thousand dollars, and less than two hundred and twenty thousand dollars, the license shall be fifteen hundred and seventy-five dollars, \$1,575.

Fifty-first Class—When said premiums are two hundred thousand dollars, and less than two hundred and ten thousand dollars, the license shall be fifteen hundred dollars, \$1,500.

Fifty-second Class—When said premiums are one hundred and ninety thousand dollars, and less than two hundred thou-

sand dollars, the license shall be fourteen hundred and twenty-five dollars, \$1,425.

Fifty-third Class—When said premiums are one hundred and eighty thousand dollars, and less than one hundred and ninety thousand dollars, the license shall be thirteen hundred and fifty dollars, \$1,350.

Fifty-fourth Class—When said premiums are one hundred and seventy thousand dollars, and less than one hundred and eighty thousand dollars, the license shall be twelve hundred and seventy-five dollars, \$1,275.

Fifty-fifth Class—When said premiums are one hundred and sixty thousand dollars, and less than one hundred and seventy thousand dollars, the license shall be twelve hundred dollars, \$1,200.

Fifty-sixth Class—When said premiums are one hundred and fifty thousand dollars, and less than one hundred and sixty thousand dollars, the license shall be eleven hundred and twenty-five dollars, \$1,125.

Fifty-seventh Class—When said premiums are one hundred and forty thousand dollars, and less than one hundred and fifty thousand dollars, the license shall be ten hundred and fifty dollars, \$1,050.

Fifty-eighth Class—When said premiums are one hundred and thirty thousand dollars, and less than one hundred and forty thousand dollars, the license shall be nine hundred and seventy-five dollars, \$975.

Fifty-ninth Class—When said premiums are one hundred and twenty thousand dollars, and less than one hundred and thirty thousand dollars, the license shall be nine hundred dollars, \$900.

Sixtieth Class—When said premiums are one hundred and ten thousand dollars, and less than one hundred and twenty thousand dollars, the license shall be eight hundred and twenty-five dollars, \$825.

Sixty-first Class—When said premiums are one hundred thousand dollars, and less than one hundred and ten thousand dollars, the license shall be seven hundred and fifty dollars, \$750.

Sixty-second Class—When said premiums are ninety thousand dollars, and less than one hundred thousand dollars, the license shall be six hundred and seventy-five dollars, \$675.

Sixty-third Class—When said premiums are eighty thousand dollars, and less than ninety thousand dollars, the license shall be six hundred dollars, \$600.

Sixty-fourth Class—When said premiums are seventy thousand dollars, and less than eighty thousand dollars, the license shall be five hundred and twenty-five dollars, \$525.

Sixty-fifth Class—When said premiums are sixty thousand dollars, and less than seventy thousand dollars, the license shall be four hundred and fifty dollars, \$450.

Sixty-sixth Class—When said premiums are fifty thousand dollars, and less than sixty thousand dollars, the license shall be three hundred and seventy-five dollars, \$375.

Sixty-seventh Class—When said premiums are forty thousand dollars, and less than fifty thousand dollars, the license shall be three hundred dollars, \$300.

Sixty-eighth Class—When said premiums are thirty thousand dollars, and less than forty thousand dollars, the license shall be two hundred and twenty-five dollars, \$225.

Sixty-ninth Class—When said premiums are twenty thousand dollars or less, the license shall be one hundred and fifty dollars, \$150.

Provided, that no corporation not incorporated under the laws of the State, nor any foreign society, firm or partnership shall do business in this State, except through an agent duly authorized and accredited for the purposes of said business, and for all purposes connected with licenses and taxation and services of process, said agent to be appointed by authentic act, and a certified copy of the act to be deposited in the office of the Secretary of State. Any person or firm who shall fill up or sign a policy or certificate of insurance of any kind, or otherwise issued by a corporation or association, or persons, not located or represented in this State by a legally authorized agent, shall be considered an agent of such corporation or persons or association, and shall be liable for all licenses, taxes and penalties enforced by the provisions of this act upon such person, corporation and association, as if represented by a legally appointed agent.

Proviso.

Whenever any company negotiating insurance effects a reinsurance of any part thereof, otherwise than through licensed resident agents, the entire tax thereon shall be paid by the original insuring company and the tax collector shall make no deduction on account of such reinsurance.

No deduction for reinsurance, where made other than through licensed resident agents.

Provided that nothing herein contained shall apply to any secret or fraternal societies or associations organized solely for benevolent and charitable purposes, whether the same be or be not domiciled in this State.

No application to beneficial or charitable associations.

Sec. 9. Be it further enacted, etc., That each and every fire, marine and river insurance guarantee, surety or indemnity company, society, association, corporation, or other organization or firm, or individual doing and conducting a fire, marine or river insurance, guarantee, surety or indemnity business of any kind, in this State, or any other insurance business not otherwise provided for, whether such company, society, association, corporation or other organization or firm, or individual is located or domiciled here or operating here, through a branch department, resident board, local office, firm, company, corporation or agency of any kind whatsoever shall pay a separate and distinct license on said business for each company represented, and said license shall be based on the gross annual amount of premiums on all risks located

License for fire, marine, river, guarantee society or indemnity society, association, to pay a separate and distinct license for each company represented, said license to be based on gross annual amount of premiums; how graded.

within this State, and upon risks located in other States or foreign countries, upon which no license has been paid therein, as follows, to-wit:

First Class—When said premiums are three hundred thousand dollars, the license shall be forty-five hundred dollars, \$4,500.

Second Class—When said premiums are two hundred and eighty thousand dollars and less than three hundred thousand dollars, the license shall be forty-two hundred dollars, \$4,200.

Third Class—When said premiums are two hundred and seventy thousand dollars, and less than two hundred and eighty thousand dollars, the license shall be forty hundred and fifty dollars, \$4,050.

Fourth Class—When said premiums are two hundred and sixty thousand dollars, and less than two hundred and seventy thousand dollars, the license shall be thirty-nine hundred dollars, \$3,900.

Fifth Class—When said premiums are two hundred and fifty thousand dollars, and less than two hundred and sixty thousand dollars, the license shall be thirty-seven hundred and fifty dollars, \$3,750.

Sixth Class—When said premiums are two hundred and forty thousand dollars, and less than two hundred and fifty thousand dollars, the license shall be thirty-six hundred dollars, \$3,600.

Seventh Class—When said premiums are two hundred and thirty thousand dollars, and less than two hundred and forty thousand dollars, the license shall be thirty-four hundred and fifty dollars, \$3,450.

Eighth Class—When said premiums are two hundred and twenty thousand dollars, and less than two hundred and thirty thousand dollars, the license shall be thirty-three hundred dollars, \$3,300.

Ninth Class—When said premiums are two hundred and ten thousand dollars, and less than two hundred and twenty thousand dollars, the license shall be thirty-one hundred and fifty dollars, \$3,150.

Tenth Class—When said premiums are two hundred thousand dollars, and less than two hundred and ten thousand dollars, the license shall be three thousand dollars, \$3,000.

Eleventh Class—When said premiums are one hundred and ninety thousand dollars, and less than two hundred thousand dollars, the license shall be twenty-eight hundred and fifty dollars, \$2,850.

Twelfth Class—When said premiums are one hundred and eighty thousand dollars, and less than one hundred and ninety thousand dollars, the license shall be twenty-seven hundred dollars, \$2,700.

Thirteenth Class—When said premiums are one hundred and seventy thousand dollars, and less than one hundred and

eighty thousand dollars, the license shall be twenty-five hundred and fifty dollars, \$2,550.

Fourteenth Class—When said premiums are one hundred and sixty thousand dollars, and less than one hundred and seventy thousand dollars, the license shall be twenty-four hundred dollars, \$2,400.

Fifteenth Class—When said premiums are one hundred and fifty thousand dollars, and less than one hundred and sixty thousand dollars, the license shall be twenty-two hundred and fifty dollars, \$2,250.

Sixteenth Class—When said premiums are one hundred and forty thousand dollars, and less than one hundred and fifty thousand dollars, the license shall be twenty-one hundred dollars, \$2,100.

Seventeenth Class—When said premiums are one hundred and thirty thousand dollars, and less than one hundred and forty thousand dollars, the license shall be nineteen hundred and fifty dollars, \$1,950.

Eighteenth Class—When said premiums are one hundred and twenty thousand dollars, and less than one hundred and thirty thousand dollars, the license shall be eighteen hundred dollars, \$1,800.

Nineteenth Class—When said premiums are one hundred and ten thousand dollars, and less than one hundred and twenty thousand dollars, the license shall be sixteen hundred and fifty dollars, \$1,650.

Twentieth Class—When said premiums are one hundred thousand dollars, and less than one hundred and ten thousand dollars, the license shall be fifteen hundred dollars, \$1,500.

Twenty-first Class—When said premiums are ninety thousand dollars, and less than one hundred thousand dollars, the license shall be thirteen hundred and fifty dollars, \$1,350.

Twenty-second Class—When said premiums are eighty thousand dollars, and less than ninety thousand dollars, the license shall be twelve hundred dollars, \$1,200.

Twenty-third Class—When said premiums are seventy thousand dollars, and less than eighty thousand dollars, the license shall be ten hundred and fifty dollars, \$1,050.

Twenty-fourth Class—When said premiums are sixty thousand dollars, and less than seventy thousand dollars, the license shall be nine hundred dollars, \$900.

Twenty-fifth Class—When said premiums are fifty thousand dollars, and less than sixty thousand dollars, the license shall be seven hundred and fifty dollars, \$750.

Twenty-sixth Class—When said premiums are forty thousand dollars, and less than fifty thousand dollars, the license shall be six hundred dollars, \$600.

Twenty-seventh Class—When said premiums are thirty thousand dollars, and less than forty thousand dollars, the license shall be four hundred and fifty dollars, \$450.

Twenty-eighth Class—When said premiums are twenty thousand dollars, and less than thirty thousand dollars, the license shall be three hundred dollars, \$300.

Twenty-ninth Class—When said premiums are fifteen thousand dollars, and less than twenty thousand dollars, the license shall be two hundred and twenty-five dollars, \$225.

Thirtieth Class—When said premiums are fifteen thousand dollars or less, the license shall be one hundred and fifty dollars, \$150.

Proviso: Plate glass and steam boiler.

Provided plate glass and steam boiler inspection insurance companies shall pay only one-third of the above rates.

Levying a license on the business of carrying and storing.

Act 103 of 1900.

Sec. 10. Be it further enacted, etc., That every omnibus or regular coach, or herdic business, collecting agencies or agents for the collection of moneys, accounts, notes, etc., and for every business of transporting money, merchandise or other articles, by express or transfer, or operating one or more towboats or tugboats, or keeping a warehouse or storage room, or landing where goods and merchandise are received and delivered, the license shall be based on the gross annual receipts of said business as follows, except railroads running outside of cities and towns. There shall be ten classes of this business.

First Class—When the gross annual receipts are five hundred thousand dollars or more, the license shall be four hundred dollars, \$400.

Second Class—When the gross annual receipts are four hundred thousand dollars or more, and less than five hundred thousand dollars, the license shall be three hundred dollars, \$300.

Third Class—When the gross annual receipts are three hundred thousand dollars or more, and less than four hundred thousand dollars, the license shall be two hundred and fifty dollars, \$250.

Fourth Class—When the gross annual receipts are two hundred and fifty thousand dollars or more, and less than three hundred thousand dollars, the license shall be two hundred dollars, \$200.

Fifth Class—When the gross annual receipts are two hundred thousand dollars or more, and less than two hundred and fifty thousand dollars, the license shall be one hundred and fifty dollars, \$150.

Sixth Class—When the gross annual receipts are one hundred and fifty thousand dollars or more, and less than two hundred thousand dollars, the license shall be one hundred dollars, \$100.

Seventh Class—When the gross annual receipts are one hundred thousand dollars or more, and less than one hundred and fifty thousand dollars, the license shall be seventy-five dollars, \$75.

Eighth Class—When the gross annual receipts are seventy-five thousand dollars or more, and less than one hundred thousand dollars, the license shall be fifty dollars, \$50.

Ninth Class—When the gross annual receipts are twenty-five thousand dollars or more, and less than seventy-five thousand dollars, the license shall be forty dollars, \$40.

Tenth Class—When the gross annual receipts are less than twenty-five thousand dollars, the license shall be thirty dollars, \$30.

Provided, that warehouses receiving less than three hundred and fifty dollars per year shall pay no license. That for every person, association of persons, business firm or corporation, doing a storage business of sugar and molasses exclusively, or either of them, the license shall be based on the gross annual receipts of said business as follows:

Provided warehouses receiving less than \$350 shall pay no license.

Storing sugar and rice exclusively.

There shall be nine classes, viz:

First Class—When the gross annual receipts are twenty thousand dollars, the license shall be one thousand dollars, \$1,000.

Second Class—When the gross annual receipts are eighteen thousand dollars or more, and less than twenty thousand dollars, the license shall be five hundred dollars, \$500.

Third Class—When the gross annual receipts are fifteen thousand dollars or more, and less than eighteen thousand dollars, the license shall be three hundred and seventy-five dollars, \$375.

Fourth Class—When the gross annual receipts are twelve thousand five hundred dollars or more, and less than fifteen thousand dollars, the license shall be three hundred and ten dollars, \$310.

Fifth Class—When the gross annual receipts are ten thousand dollars or more and less than twelve thousand five hundred dollars, the license shall be two hundred and fifty dollars, \$250.

Sixth Class—When the gross annual receipts are seven thousand five hundred dollars or more, and less than ten thousand dollars, the license shall be one hundred and eighty dollars, \$180.

Seventh Class—When the gross annual receipts are four thousand five hundred dollars or more, and less than seven thousand five hundred dollars, the license shall be one hundred and fifty dollars, \$150.

Eighth Class—When the gross annual receipts are three thousand dollars or more, and less than four thousand five hundred dollars, the license shall be one hundred and ten dollars, \$110.

Ninth Class—When the gross annual receipts are less than three thousand dollars, the license shall be seventy-five dollars, \$75.

Refining sugar and molasses, one eighth of one per cent.

Provided further, that for carrying on the business of refining sugar and molasses or either of them, the annual State license shall be one-eighth of one per cent upon the gross annual receipts of such business.

Horse, steam or electric railroads for transportation of passengers within city limits three-eighths of one per cent.

Provided, that for the business of carrying on, operating or running any horse or steam or electric railroad or both, for the transportation of passengers within the limits of any city or town in this State the annual license shall be three-eighths of one per cent of the annual gross receipts.

In cities of less than 50,000 inhabitants.

Provided, that in cities where the population is less than fifty thousand, there shall be three grades based on actual gross receipts as follows, viz:

First Class—When the annual gross receipts are twenty-five thousand dollars, or in excess of that amount, the license shall be one hundred dollars, \$100.

Second Class—When the annual gross receipts are less than twenty-five thousand dollars and more than three thousand dollars, the license shall be fifty dollars, \$50.

Third Class—When the gross annual receipts are three thousand dollars, or less, the license shall be fifteen dollars, \$15.

License for debenture redemption companies.

Provided further, that each and every company, association, corporation or firm conducting the business of a debenture redemption company, or loan and investment companies, whether domiciled in or out of this State, but authorized to do business herein, shall be subject to an annual license based upon the gross receipts as follows, to-wit:

First Class—When the gross receipts are three hundred thousand dollars or more, the license shall be three thousand dollars, \$3,000.

Second Class—When the gross receipts are over two hundred and fifty thousand dollars, and less than three hundred thousand dollars, the license shall be twenty-five hundred dollars, \$2,500.

Third Class—When the gross receipts are over two hundred thousand dollars, and less than two hundred and fifty thousand dollars, the license shall be two thousand dollars, \$2,000.

Fourth Class—When the gross receipts are over one hundred and fifty thousand dollars, and less than two hundred thousand dollars, the license shall be fifteen hundred dollars, \$1,500.

Fifth Class—When the gross receipts are over one hundred thousand dollars, and less than one hundred and fifty thousand dollars, the license shall be one thousand dollars, \$1,000.

Sixth Class—When the gross receipts are over seventy-five thousand dollars, and less than one hundred thousand dollars, the license shall be seven hundred and fifty dollars, \$750.

Seventh Class—When the gross receipts are more than fifty thousand dollars, and less than seventy-five thousand dollars, the license shall be five hundred dollars, \$500.

Eighth Class—When the gross receipts are over twenty-five thousand dollars, and less than fifty thousand dollars, the license shall be two hundred and fifty dollars, \$250.

Ninth Class—When the gross receipts are over ten thousand dollars, and less than twenty-five thousand dollars, the license shall be one hundred dollars, \$100.

Tenth Class—When the gross receipts are ten thousand dollars, and less, the license shall be seventy-five dollars, \$75.

Sec. 11. Be it further enacted, etc., That for carrying on each business of gaslight, electric light, water works, shoot the chutes, miniature railroads, saw mills employing ten or more hands, telegraphing (including local and district telegraph), telephoning, express company, cotton compress or ginnery, cotton pickery, slaughter house, distillery and rectifying alcoholic or malt liquors, brewing, ale, beer, porter or other malt liquors, manufacturing tobacco, cigars or cigarettes, refining sugar and molasses, or either of them, manufacturing cotton seed oil, oil cake or cotton seed meal, the license shall be based on the gross annual receipts of each person, association of persons, business firm or corporation engaged in said business, as follows: Provided, that this section shall not apply to planters and farmers grinding and refining their own sugar and molasses, or ginning their own cotton or that of their tenants, or manufacturing their own cotton seed into meal, cake or oil, or work by machinery for plantation or farm purposes; provided, that no license shall be imposed or collected on cotton gins ginning for hire not over four hundred bales of cotton per annum; and, provided further, that it shall not apply to those planters who granulate syrup for other planters during the rolling season.

First Class—When the said gross annual receipts are two million five hundred thousand dollars and over, the license shall be six thousand, two hundred and fifty dollars, \$6,250.

Second Class—When the said gross annual receipts are two million, two hundred and fifty thousand dollars, or more, and less than two million, five hundred thousand dollars, the license shall be five thousand, seven hundred and fifty dollars, \$5,750.

Third Class—When the said gross annual receipts are two millions of dollars or more, and less than two million, two hundred and fifty thousand dollars, the license shall be five thousand dollars, \$5,000.

Fourth Class—When the said gross annual receipts are one million, seven hundred and fifty thousand dollars or more, and less than two million dollars, the license shall be four thousand, three hundred and seventy-five dollars, \$4,375.

Fifth Class—When the said gross annual receipts are one million, five hundred thousand dollars or more, and less

Miscellaneous.

Gas, electric light, water-works, shoot the chutes, miniature railroads, saw mills, telegraph, telephone, express, compress, ginnery, pickery, slaughter house, distillery, brewery, tobacco factory, refinery, etc., etc.

than one million, seven hundred and fifty thousand dollars, the license shall be three thousand, seven hundred and fifty dollars, \$3,750.

Sixth Class—When the said gross annual receipts are one million, two hundred and fifty thousand dollars or more, and less than one million, five hundred thousand dollars, the license shall be three thousand, one hundred and twenty-five dollars, \$3,125.

Seventh Class—When the said gross annual receipts are one million dollars or more, and less than one million, two hundred and fifty thousand dollars, the license shall be two thousand five hundred dollars, \$2,500.

Eighth Class—When the said gross annual receipts are seven hundred and fifty thousand dollars or more, and less than one million dollars, the license shall be one thousand, eight hundred and seventy-five dollars, \$1,875.

Ninth Class—When the said gross annual receipts are five hundred thousand dollars or more, and less than seven hundred and fifty thousand dollars, the license shall be twelve hundred and fifty dollars, \$1,250.

Tenth Class—When the said gross annual receipts are two hundred and fifty thousand dollars or more, and less than five hundred thousand dollars, the license shall be six hundred and twenty-five dollars, \$625.

Eleventh Class—When the said gross annual receipts are two hundred thousand dollars or more, and less than two hundred and fifty thousand dollars, the license shall be five hundred dollars, \$500.

Twelfth Class—When the said annual receipts are one hundred and fifty thousand dollars or more, and less than two hundred thousand dollars, the license shall be three hundred and seventy-five dollars, \$375.

Thirteenth Class—When the said gross annual receipts are one hundred thousand dollars the license shall be two hundred and fifty dollars, \$250.

Fourteenth Class—When the said gross annual receipts are seventy-five thousand dollars or more, and less than one hundred thousand dollars, the license shall be one hundred and eighty-seven dollars and fifty cents, \$187.50.

Fifteenth Class—When the said gross annual receipts are fifty thousand dollars or more, and less than seventy-five thousand dollars, the license shall be one hundred and twenty-five dollars, \$125.

Sixteenth Class—When the said gross annual receipts are thirty-seven thousand, five hundred dollars or more, and less than fifty thousand dollars, the license shall be ninety-three dollars and seventy-five cents, \$93.75.

Seventeenth Class—When the said gross annual receipts are twenty-five thousand dollars or more, and less than thirty-seven thousand, five hundred dollars, the license shall be sixty-two dollars and fifty cents, \$62.50.

Eighteenth Class—When the said gross annual receipts are over twenty thousand dollars, and less than twenty-five thousand dollars, the license shall be fifty dollars, \$50.

Nineteenth Class—When the said gross annual receipts are over fifteen thousand dollars, and less than twenty thousand dollars, the license shall be thirty-seven dollars and fifty cents, \$37.50.

Twentieth Class—When the said gross annual receipts are less than fifteen thousand dollars, the license shall be twenty dollars, \$20.

Sec. 12. Be it further enacted, etc., That the license herein provided for shall be graded in thirteen classes, or so many thereof as shall be hereinafter indicated, as follows:

That for every business of keeping a theatre, opera house, amphitheatre, academy of music, license shall be based upon the quantity of space devoted to spectators, to be calculated by the number of seats or ordinary space for seats as follows:

First Class—When the number of seats or spaces are one thousand or more, the license shall be four hundred dollars, \$400.

Second Class—When the number of seats or spaces are seven hundred and fifty, or more, and less than one thousand, the license shall be three hundred dollars, \$300.

Third Class—When the number of seats or spaces are five hundred or more, and less than seven hundred and fifty, the license shall be two hundred and fifty dollars, \$250.

Fourth Class—When the said number of seats is less than five hundred, the license shall be one hundred and seventy-five dollars, \$175; provided that no business of this class shall be licensed for less than one hundred and seventy-five dollars, \$175; provided, that in cities and towns of this State the population of which is less than twenty-five thousand, and more than five thousand, the license shall be based on the quantity of space devoted to the spectators, to be calculated by the number of seats or ordinary space for seats as follows:

First Class—When the number of seats or spaces exceeds five hundred, the license shall be one hundred dollars, \$100.

Second Class—When the number of seats or spaces is less than five hundred, the license shall be seventy-five dollars, \$75.

In towns having a population of five thousand or less the license shall be ten dollars for each one thousand inhabitants, to be paid by the person, corporation, association or municipality owning or controlling, for rent or hire, the building or buildings in which said exhibitions are held; that for any place where can-can, clodoche or similar female dancing or sensational performances or statuary exhibitions are shown, or any other fixed place for theatrical, musical, minstrel, concert, dancing or variety performance, exhibitions amusement or show, the license shall be \$5,000, in cities with a population of more than twenty-five thousand and in cities and towns

Act 103 of 1900.
Theatre, opera house, amphitheatre, academy of music.

In cities and towns of less than 25,000 inhabitants and more than 5,000 inhabitants.

In towns of less than 5,000 inhabitants.

with less population, the license shall be \$2,500, and nothing in this paragraph shall be construed as licensing or permitting any performance which is prohibited by other laws, ordinances or police regulations. Provided, that nothing in this section shall apply to any respectable and legitimate place of business already paying a license under the provisions of this act where free concerts may be given for entertainment of guests by regularly organized orchestra only; and provided further that the provisions of this act shall not apply to private or public concerts given in duly licensed halls or at private houses. Provided, that no museum, menagerie, circus or other traveling show shall be permitted to make exhibitions within the State, unless they have first paid a license based on the number of attaches, whether proprietors, performers or other employees, as follows:

Museum, menagerie, circus or other traveling shows.

First Class—When the number of said persons is 100 or more, the license shall be five hundred dollars, \$500.

Second Class—When the number of said persons is 75 or more, and less than 100, the license shall be four hundred dollars, \$400.

Third Class—When the number of said persons is 50 or more, and less than 75, the license shall be three hundred dollars, \$300.

Fourth Class—When the number of said persons is thirty or more, and less than fifty, the license shall be two hundred and fifty dollars, \$250.

Fifth Class—When the number of said persons is twenty or more, and less than thirty, the license shall be two hundred dollars, \$200.

Sixth Class—When the number of said persons is ten or more, and less than twenty, the license shall be one hundred and fifty dollars, \$150.

Seventh Class—When the number of said persons is five or more, and less than ten, the license shall be one hundred dollars, \$100.

Eighth Class—When the number of said persons is four, the license shall be seventy-five dollars, \$75.

Ninth Class—When the number of said persons is three, the license shall be fifty dollars, \$50.

Tenth Class—When the number of said persons is two, the license shall be forty dollars, \$40.

Eleventh Class—When the number is one, the license shall be thirty dollars, \$30.

Halls where balls and entertainments are given.

That for every hall where balls or entertainments, not above provided for, are given, the classification for license shall be as in the first part of this section; but their prices shall only be one-fourth of those provided for in Section 10; provided this shall not apply to balls by private parties, or for charitable purposes.

That for each person, carrying on the business or calling of selling or dealing in railroad or steamship tickets, whether

said tickets are sold on the streets, in the office of the company he represents, or that of any other company shall pay an annual license graded upon the number of companies he represents, to-wit: One company twenty-five dollars, \$25; two companies, forty dollars, \$40; three or more companies, fifty dollars, \$50.

Selling railroad
or steamship
tickets.

That each and every peddler or hawker, shall pay an annual license graded as follows:

Peddlers and
hawkers.

When traveling on foot, ten dollars, \$10.

When traveling on horseback, twenty-five dollars, \$25.

When traveling in a one-horse vehicle, forty dollars, \$40.

When traveling in a two-horse vehicle, seventy-five dollars, \$75.

When traveling on any kind of water craft, two hundred dollars, \$200.

And provided further, that no person shall be allowed to sell goods as the clerk or clerks of a peddler or hawker, but that he or they must pay a license in his or their own name, but that this proviso shall not apply to water craft. And provided further, that all parochial or municipal executive officers are hereby empowered and directed to cause all peddlers or hawkers to exhibit their State licenses, and the said peddlers or hawkers failing to produce or exhibit the same, the said officers are directed and empowered by this act to seize said stock of merchandise and turn same over to any court of competent jurisdiction, with due information as to the violation of this act.

Peddlers and
hawkers required
to exhibit license
certificates.

Provided further, that said executive officers shall be entitled to receive as fees the sum of ten dollars (\$10) in each and every case from any peddler or hawker, clerk or clerks employed by said peddler or hawker when peddling without a license in violation of this law; the said amount of ten dollars (\$10) to be recovered before any court of competent jurisdiction, out of the goods so seized. Provided further, that no license shall be issued to any peddler or hawker for less than the full rate for the current year.

Penalty.

Sec. 13. Be it further enacted, etc., That for every business of keeping a hotel, where lodging and eating are combined, the license shall be based on the number of furnished lodging rooms for guests, as follows, viz:

Hotel, lodging
house, etc., li-
cense: how gra-
ded.

First Class—When said rooms are in number three hundred or more, the license shall be six hundred dollars, \$600.

Second Class—When said rooms are in number two hundred and twenty-five or more, and less than three hundred, the license shall be five hundred dollars, \$500.

Third Class—When said rooms are in number one hundred and fifty or more and less than two hundred and twenty-five, the license shall be three hundred and seventy-five dollars, \$375.

Fourth Class—When said rooms are in number seventy-five or more, and less than one hundred and fifty, the license shall be one hundred and fifty dollars, \$150.

Fifth Class—When said rooms are in number forty-five or more, and less than seventy-five, the license shall be one hundred dollars, \$100.

Sixth Class—When said rooms are in number thirty or more, and less than forty-five, the license shall be seventy-five dollars, \$75.

Seventh Class—When said rooms are in number fifteen or more, and less than thirty, the license shall be fifty dollars, \$50.

Eighth Class—When said rooms are in number twelve or more, and less than fifteen, the license shall be twenty-five dollars, \$25.

Ninth Class—When said rooms are in number nine or more and less than twelve, the license shall be twenty dollars, \$20.

Tenth Class—When said rooms are in number six or more, and less than nine, the license shall be fifteen dollars, \$15.

In towns of less than 10,000 inhabitants.

Provided, that in towns or cities of less than ten thousand (10,000) inhabitants, the rates shall be as follows, viz:

First Class—When said rooms are in number three hundred and more, the license shall be three hundred dollars, \$300.

Second Class—When said rooms are in number two hundred and twenty-five or more, and less than three hundred, the license shall be two hundred and fifty dollars, \$250.

Third Class—When said rooms are in number one hundred and fifty or more, and less than two hundred and twenty-five, the license shall be one hundred and fifty dollars, \$150.

Fourth Class—When said rooms are in number seventy-five or more, and less than one hundred and fifty, the license shall be one hundred dollars, \$100.

Fifth Class—When said rooms are in number forty-five or more, and less than seventy-five, the license shall be seventy-five dollars, \$75.

Sixth Class—When said rooms are in number thirty or more, and less than forty-five, the license shall be fifty dollars, \$50.

Seventh Class—When said rooms are in number fifteen or more, and less than thirty, the license shall be twenty-five dollars, \$25.

Eighth Class—When said rooms are in number twelve or more and less than fifteen, the license shall be fifteen dollars, \$15.

Ninth Class—When said rooms are in number nine or more, and less than twelve, the license shall be ten dollars, \$10.

Tenth Class—When said rooms are in number six or more, and less than nine, the license shall be five dollars, \$5.

Provided further, that no person who keeps a boarding house in connection with schools or colleges for the accommodation of students and employees thereof, shall pay any license as boarding houses. Boarding house in connection with school house exempt.

Provided further, that no license shall be required when the number of said rooms is less than provided for in Class Ten; that for every business of lodging alone, the license shall be estimated on the same basis as for hotels, but graduated at one-half rates; provided that boarding houses pay sixty per cent of the rates of hotels. Lodging houses one-half rates.

That for every business of barroom, cabaret, coffee house, cafe, beer saloon, liquor exchange, drinking saloon, grogshop, beer house, beer garden, or other place where anything to be drunk or eaten on the premises is sold directly or indirectly, the license shall be based on the annual gross receipts of said business as follows, viz: That for this business there shall be one extra class. Barrooms, saloons, etc.

Class A—When said gross annual receipts are fifty thousand dollars (\$50,000) or more, for which the license shall be fifteen hundred dollars, \$1,500.

First Class—When said gross annual receipts are thirty-seven thousand dollars, (\$37,000) the license shall be one thousand dollars, \$1,000.

Second Class—When said gross annual receipts are twenty-five thousand dollars, (\$25,000) or more, and less than thirty-seven thousand five hundred dollars, the license shall be eight hundred dollars, \$800.

Third Class—When said gross annual receipts are twenty thousand dollars (\$20,000) or more, and less than twenty-five thousand, the license shall be six hundred dollars, \$600.

Fourth Class—When the said gross annual receipts are fifteen thousand dollars (\$15,000) or more, and less than twenty thousand dollars, the license shall be five hundred dollars, \$500.

Fifth Class—When the said gross annual receipts are ten thousand dollars (\$10,000) or more, and less than fifteen thousand dollars, the license shall be four hundred dollars, \$400.

Sixth Class—When said gross annual receipts are seven thousand five hundred dollars (\$7,500) or more, and less than ten thousand dollars, the license shall be three hundred dollars, \$300.

Seventh Class—When the said gross annual receipts are five thousand dollars (\$5,000) or more, and less than seven thousand five hundred dollars, the license shall be two hundred dollars, \$200.

Eighth Class—When said gross annual receipts are less than five thousand dollars, (\$5,000) the license shall be one hundred dollars, \$100.

Provided, that no license shall be charged for selling refreshments for charitable or religious purposes: Provided Minimum license \$100.

that no establishment selling or giving away, or otherwise disposing of any spirits, wines, alcoholic or malt liquors in less quantities than one pint shall pay less than one hundred dollars, \$100.

Where different kinds of businesses are combined. Provided further, that when any kind of business provided for in this Section shall be combined with any other business provided for in Section 10, the same classification shall be made as prescribed in this Section; but the price for the licenses shall be equal to the license required for each business separately.

Billiard tables, games, etc., \$10. That for the business of keeping billiard tables, pigeon-hole, jennylind, pool or bagatelle tables, and ten pin alleys from which revenue is derived, a license of ten dollars (\$10) for each such table or alley shall be paid in addition to any other license due by the establishment in which said tables or alleys may be situated.

Soda water, confectioneries, etc. Provided, that all persons, association of persons or business firms and corporations engaged in the sale of soda water, mead, confections, cakes, etc., exclusively shall be rated as follows:

First Class—When the gross sales are ten thousand dollars, or in excess of that amount, the license shall be fifty dollars, \$50.

Second Class—When the gross sales are eight thousand dollars or more, and less than ten thousand dollars, the license shall be forty dollars, \$40.

Third Class—When the gross sales are six thousand dollars or more, and under eight thousand dollars, the license shall be thirty dollars, \$30.

Fourth Class—When the gross sales are four thousand dollars or more, and under six thousand dollars, the license shall be twenty dollars, \$20.

Fifth Class—When the gross sales are three thousand dollars or more, and less than four thousand dollars, the license shall be fifteen dollars, \$15.

Sixth Class—When the gross sales are less than three thousand dollars and more than two thousand dollars (\$2,000), the license shall be ten dollars, \$10.

Seventh Class—When the gross sales are less than two thousand dollars, (\$2,000) the license shall be five dollars, \$5.

Provided, that this provision shall not apply to places doing business herein named where alcoholic, vinous or malt liquors are sold.

Provided further, that druggists, selling soda water, mead, etc., shall be required to take out a license under this act.

Act 103 of 1900. Sec. 14. Be it further enacted, etc., That the annual license for the kinds of business hereinafter named, shall be graduated in thirteen classes, as follows, viz:

Steamboats, draying, trucking, keeping cabs, car- That for every individual or company carrying on the profession or business agency for steamboats, draying, trucking, keeping cabs, carriages, hacks or horses for hire, under-

takers, owners or lessees of toll bridges and ferries, master builders, stevedores, bill posting, distributing or tacking, contractors, and mechanics who employ assistance, the license for said profession or occupation.

riages, hacks or horses for hire, etc.

First Class—When said gross annual receipts are twenty thousand dollars or more, the license shall be one hundred and twenty dollars, \$120.

Second Class—When said gross annual receipts are sixteen thousand dollars or more, and less than twenty thousand dollars, the license shall be one hundred and five dollars, \$105.

Third Class—When said gross annual receipts are twelve thousand dollars or more, and less than sixteen thousand dollars, the license shall be ninety-five dollars, \$95.

Fourth Class—When said gross annual receipts are ten thousand dollars or more, and less than twelve thousand dollars, the license shall be eighty dollars, \$80.

Fifth Class—When said gross annual receipts are eight thousand dollars or more, and less than ten thousand dollars, the license shall be seventy dollars, \$70.

Sixth Class—When said gross annual receipts are six thousand dollars or more, and less than eight thousand dollars, the license shall be sixty dollars, \$60.

Seventh Class—When said gross annual receipts are five thousand dollars or more, and less than six thousand dollars, the license shall be fifty dollars, \$50.

Eighth Class—When said gross annual receipts are four thousand dollars or more, and less than five thousand dollars, the license shall be forty dollars, \$40.

Ninth Class—When said gross annual receipts are three thousand dollars or more, and less than four thousand dollars, the license shall be thirty dollars, \$30.

Tenth Class—When said gross annual receipts are two thousand dollars, or more, and less than three thousand dollars, the license shall be twenty-five dollars, \$25.

Eleventh Class—When said gross annual receipts are one thousand dollars or more, and less than two thousand dollars, the license shall be twenty dollars, \$20.

Twelfth Class—When the said gross annual receipts are seven hundred and fifty dollars or more, and less than one thousand dollars, the license shall be fifteen dollars, \$15.

Thirteenth Class—When the said gross annual receipts are less than seven hundred and fifty dollars, the license shall be five dollars, \$5.

That every individual or individuals carrying on the business or profession of physician, attorney-at-law, editor, dentist, oculist, photographer, jeweler and all other business not herein provided for shall be graded the same as above set forth, but the license shall be one-half of those established by this section, and provided no license shall be issued hereunder for less than five dollars, \$5.

Physician, attorney-at-law, editor, dentist, oculist, photographer, jeweler, etc.

Traveling agents **Trading stamp company.** Sec. 15. Be it further enacted, etc., That all traveling vendors of stoves, lightning rods and clocks, shall pay a license annually of two hundred dollars (\$200), whether traveling as peddlers or not. For every trading stamp company issuing stamps to merchants and all other dealers of every kind whatsoever where the gross and annual receipts are less than five thousand dollars, the license shall be two hundred and fifty dollars (\$250), and when the gross annual receipts are above five thousand dollars the license shall be five hundred dollars, \$500.

Municipal or parochial corporations authorized to impose a fair and equitable license tax, provided same be graded. Sec. 16. Be it further enacted, etc., That any municipal or parochial corporation in the State shall have the right to impose a license tax on any business, occupation or profession herein provided for; provided, that all such license tax shall conform to the provisions of Article 229, of the Constitution.

Separate license, when required. Sec. 17. Be it further enacted, etc., That when any two or more kinds of business are combined except as herein expressly provided for, there shall be a separate license required for each kind of business.

Persons controlling or managing franchise or business of others to pay a separate license. When any firm, company or association, shall lease, operate, manage or control the business franchise or property of other corporations, associations or firms, they shall pay a separate license for each business.

Annual receipts, capital, sales and premiums to be basis for licenses imposed. Sec. 18. Be it further enacted, etc., That the annual receipts, capital, sales and premium in this act, referred to as a basis of license, are those for the year for which the license is granted; the standard for their estimation shall be prima facie of the preceding year if the business has been conducted previously by the same party or parties to whom they claim to be successors. If the firm or company be new the amount or gross sales for the first two months shall be considered the basis, and six times that amount shall be estimated as the annual receipts of such business; provided, that any person commencing business after the first of July, peddlers excepted, shall pay one-half of the above rates.

Basis of license to be determined by sworn statement of business done in the year previous. Sec. 19. Be it further enacted, etc., That the business of the previous year, as also the actual condition and results of business of the current year, for new firms, associations or corporations, for the purpose of calculating licenses, shall be ascertained by the tax collector in the sworn statement of the person or persons in interest, his or their duly authorized agent or officer, made before the tax collector or his deputy; provided, that if the tax collector be not satisfied with the said sworn statement, he shall traverse the same by a rule taken in proper court; rule shall be tried summarily; whether an answer be thereto filed or not. On the trial of said rule, the books and written entries and memoranda of said person or persons, firms, companies, corporations or parties, shall be brought into court, and subjected to the inspection and examination of the court, the officer who took the rule, and such experts as he may employ or the court may appoint; pro-

Duty of tax collectors relative to such statements, proceedings to be had; how tried; books to be brought into court.

vided, that this inspection shall not be construed as entitling the defendant to introduce in evidence said books and documents any more than he would have been without such inspection; provided, also, that the license shall issue in accordance with the said sworn statement, notwithstanding the prospect or pendency of the rule, and the final ratification shall be made as ordered by the court. Prov. 501

Sec. 20. Be it further enacted, etc., That if any business shall be conducted without a license, in case herein provided, the officer whose duty it is to issue licenses, shall, through the attorney herein provided for on motion in the proper courts as provided in the Constitution, and which shall be without deposit or advance cost, take a rule on the party or parties doing such business, to show cause on the fifth day, exclusive of holidays after the service thereof, which may be tried out of term times and in chambers, and shall always be tried by preference, why said party or parties should not pay the amount of the license claimed and penalties, or be ordered to cease from further pursuits of said business until after having obtained a license; and in case said rule is made absolute, the order thereon rendered shall be considered a judgment in favor of the State, for the amount decreed to be due by the defendant for license and penalty and costs heretofore and hereinafter provided for, and shall be executed in the same manner as other judgments, and every violation of the order of the court shall be considered as a contempt thereof, and punished according to law. Proceedings against persons doing business without a license.

It is hereby expressly provided that each person, association of persons, business firm or corporation, required to take out a license under this act, shall be required to post the same in a conspicuous place, in his or their place of business, under a penalty of not less than ten nor more than one hundred dollars, recoverable by the tax collector, before any court of competent jurisdiction; and it shall be the duty of the several tax collectors, throughout the State, to visit in person or by deputies, the several places of business herein mentioned, and ascertain that the provisions of this section are strictly carried out. Judgments, how executed.

Sec. 21. Be it further enacted, etc., That the only legal evidence that a license has been paid shall be the appropriate form of license issued by the Auditor of Public Accounts, and no receipts issued by a tax collector in place of the license itself shall be valid, and this clause shall be construed to prevent the tax collector from issuing a receipt, in lieu of the appropriate form, to any person, association of persons, or business corporations; provided, that nothing herein contained shall be construed as to exclude oral evidence of lost or destroyed licenses. Penalty for not exposing license in conspicuous place.

Sec. 22. Be it further enacted, etc., That the ex-officio tax collectors and tax collectors throughout the State (the Parish of Orleans included), shall prepare and keep a book in which What constitutes a license: by whom issued; tax collectors prohibited from giving a receipt in lieu of a license.

Tax collector to keep record book of sworn statements.

they shall record or file the statements made under oath of all persons, association of persons, business firms or corporations, who may apply for license to pursue any trade, profession, vocation, calling or business under this act.

Tax collector to have power to administer oath.

Penalty for signing jurat without having administered oath to persons.

No fee for administering oath.

Sec. 23. Be it further enacted, etc., That the tax collectors and ex-officio tax collectors charged with the collection of taxes, are hereby empowered and required to administer oath to any person, president or proper officer, or agent of any association of persons, business firms or corporations, applying for license under this act; and any tax collector or ex-officio tax collector as aforesaid, or any notary public or other officer of the State empowered to administer oaths, who shall sign any jurat or certify to the correctness of any oath without administering the oath in person to the applicant, shall be deemed guilty of a misdemeanor, and on conviction be dealt with in accordance with existing laws, relative to the dismissal from office of such several officers, and in addition to which they shall be subject to a fine of not less than one hundred dollars, nor more than one thousand dollars. That when the oath is taken before the collector no charge shall be made for the same. Any false swearing as to the gross receipts of any person or persons, or corporations, through their president or proper officer, or agent applying for license, shall constitute the crime of perjury, to be punished as directed by existing criminal laws of the State.

Tax collector to keep a license register.

Transcript of license register to be furnished Auditor by tax collector.

Duty of Auditor.

Sec. 24. Be it further enacted, etc., That the tax collectors and ex-officio tax collectors are hereby required to keep a license register, in which they shall enter the names of every person, association of persons, business firms or corporations, with the trade, profession, vocation, calling or business pursued, the class and graduation of the same, the amount of the license thereon and the date of the collection or payment thereof. On the 31st day of December of each and every year the said collectors shall make and forward to the Auditor of Public Accounts a full and complete transcript of said license register, a copy of which transcript the Auditor of Public Accounts, shall lay before the General Assembly at its regular session of each year, and shall file the same in his office for his future reference or use.

Penalty for violation by tax collector of any of the provisions of this act.

Sec. 25. Be it further enacted, etc., That the tax collector and ex-officio tax collector violating any of the provisions of this act, or who shall wilfully rate any person, association of persons, or business firms and corporations, at a less graduation than the law contemplates, or who shall issue to any said persons, association of persons or business firms and corporations a license for a less sum than that corresponding with their graduation, shall be deemed guilty of a misdemeanor in office, and shall on conviction before a competent authority, be summarily dismissed therefrom.

Governor to appoint an attorney

Sec. 26. Be it further enacted, etc., That the Governor of the State shall designate for each parish, including the Par-

ish of Orleans an attorney at law, whose duty it shall be to aid the tax collector or ex-officio tax collector in the parish for which he is appointed in the collection of the State and parish licenses provided for by this act, and upon all licenses and penalties collected through the agency of said attorney, the delinquent owing the license shall pay a commission to him of ten per centum, calculating same upon the aggregate amount of license and penalties so collected and paid over to the tax collector. The said attorney shall receive no other compensation. The attorney so appointed shall serve during good behavior, and shall be liable to be summarily removed by the Governor for good and sufficient cause. It shall be the duty of the district attorneys of the country parishes to represent the tax collectors of said parishes in the collection of delinquent licenses in case no attorney shall accept such appointment or in case the attorney so appointed refuses to act.

to aid and assist in collecting licenses and penalties.

Commission of said attorney and term of office.

On the second day of March of each year the tax collector or ex-officio tax collector shall deliver to the attorneys herein provided for, a complete list of all delinquent license payers together with their location and kind of business, and the attorney shall immediately proceed to collect same in accordance with this act, and if not collected within thirty days from the date of delivery of the lists of the collector of taxes or ex-officio collector of taxes, it shall be the duty of said attorneys to render a written report giving the reasons for non-collection to the collectors, whose duty it shall be to forward such report to the Auditor of Public Accounts. Provided, that the attorneys herein provided for, clerks of court sheriffs, constables or other officers, shall receive no compensation, commission, salary, docket fee or fees for services rendered in any suit or action for the collection of licenses under the provisions of this act in which the said tax collector or ex-officio tax collector has failed to obtain full and complete satisfaction and payment of any judgment in favor of the State of Louisiana; and provided further, that said attorneys, clerks of court sheriffs constables or other officers shall receive no compensation in any license suit for services rendered in which judgment has been rendered against said tax collector or ex-officio tax collector of the State of Louisiana.

Duties of tax collectors and attorneys in relation to delinquent licenses.

Proviso.

Proviso.

Sec. 27. Be it further enacted, etc., That if any tax collector or officer, whose business it is to issue State licenses, shall, through incompetency, negligence or fault on his part, fail to enforce the procuring and rectifying thereof by persons required to have them, he shall be responsible on his bond for all damages to the State arising therefrom.

Tax collector responsible on his bond for all damages to the State, through incompetency, negligence or fault.

Sec. 28. Be it further enacted, etc., That all unpaid licenses shall bear interest at the rate of two per cent per month from the first day of March, and the payment thereon, shall be secured by first lien and privilege in favor of the

Act 131 of 1900.
State to have first privilege to secure payment of license.

State upon the property, movable and immovable, of the delinquent owing the license and the tax collector or ex-officio tax collector shall collect said license and interest in the manner prescribed by existing laws.

Gross receipts
basis of license.

Sec. 29. Be it further enacted, etc., That all gross receipts derived from any mercantile business or occupation whatsoever, as hereinbefore provided, whether earned within or without the State, shall form the proper basis upon which all licenses shall be assessed and collected by tax collectors.

Separate license
for each place of
business required.

Sec. 30. Be it further enacted, etc., That a person, firm or company, having more than one place of business, shall pay a separate license for each place of business.

Act No. 155 of 1900.

Fixing a license
for secret or fraternal
societies
not organized
solely for benevolent
and fraternal
purposes.

Section 1. Be it enacted by the General Assembly of the State of Louisiana, That the collectors of taxes throughout the State, parish and municipal, are hereby directed to enforce the payment of license taxes provided for in Section 8 of Act 171 of the General Assembly of the State of Louisiana for the year 1898 by all secret or fraternal societies or associations which are not organized solely for benevolent and charitable purposes, in which the members of said societies or associations do not share equally in the benefits or revenues thereof. That this Act refers to all so-called secret, mutual and fraternal societies or associations where officers or certain individual members receive the bulk of the revenues or benefits of such societies or associations, as distinguished from such benevolent and charitable organization as the Knights of Pythias, Benevolent and Protective Order of Elks, Woodmen of the World, Pike's Benevolent Association, Free Masons and I. O. O. F. and all associations of like character.

Act No. 127 of 1898.

(As amended by Act 19 of 1900.)

License levied
on foreign corporations
doing business in this State.

Section 1. Be it enacted by the General Assembly of the State of Louisiana, That there is hereby levied an annual license tax for the year 1899 and for each subsequent year, under Article 242 of the Constitution, upon corporations doing business in this State but domiciled in other States of the Union or in foreign countries, as follows:

License on banks.

Sec. 2. Be it further enacted, etc., That all banks, banking associations, corporations or companies who may in their own name or in the name of their agents or representatives, engage in this State in the business of lending money or dealing in exchange shall pay a license of two and one-half per cent. on the gross profits of all money loaned and all exchange bought and all exchange sold, and all other business done provided no license shall issue, as provided for in this sec-

tion, for less than one thousand dollars, provided that the minimum license of one thousand dollars (\$1,000) shall not apply to those companies or corporations lending money, secured solely by mortgage or real estate.

Sec. 3. Be it further enacted, etc., That all telegraph companies shall pay a license of three dollars upon each one hundred dollars of gross receipts from business done wholly within the State.

Telegraph companies.

Sec. 4. Be it further enacted, etc., That telephone companies shall pay a license of five dollars upon each one thousand dollars of gross receipts from all sources from all business done within the State.

Telephone companies.

Sec. 5. Be it further enacted, etc., That for conducting the business of supplying electric lights, or electric power, renting or hiring motors, fans or other electric appliances or machines each company shall pay an annual license of five dollars upon each one thousand dollars of gross receipts, from such business.

Electric light companies.

Sec. 6. Be it further enacted, etc., That for the carrying on of what is commonly known as an Express business each company shall pay an annual license of ten (\$10) dollars upon each one thousand dollars of gross earnings from business done wholly within this State, including the pro rata of interstate business earned within the State.

Express companies.

Sec. 7. Be it further enacted, etc., That all associations, corporations, or companies chartered or created by the laws of other States or foreign countries who may engage in their own name or in the name of their representatives or agents in this State in the sale of coal oil, petroleum, naphtha, benzine or other mineral oils whether crude or refined, shall pay an annual license of five dollars for each one thousand dollars of such sales.

Levying an annual license on certain corporations.

Act 19 of 1900.

Sec. 8. Be it further enacted, etc., That all associations, corporations, or companies, domiciled outside of this State, who directly or through an agent or representative, deal in fresh meats, cured, salted or smoked meats, or canned meats, shall pay an annual license of two dollars for each one thousand dollars of proceeds from all business done in this State.

Sale of meats, etc.

Sec. 9. Be it further enacted, etc., That the license taxes under this act shall be payable at the principal place of business of the corporation, company or association, or the place where its largest business is done within the State before the first day of March, and if delinquent, shall bear interest at the rate of two per cent per month.

Licenses payable at the principal office in this State.

Interest 2 per cent per month on delinquent licenses.

Sec. 10. Be it further enacted, etc., That the time and manner of collecting licenses under this Act, the method for determining the amount of the same; the form of the license receipt; the manner of recording and filing affidavits by the tax collector and rendering accounts to the Auditor shall be the same as now provided or may hereafter be provided for the collection of other license taxes.

Manner of determining amount of licenses.

Act No. 69 of 1902.

License on Fraternal Societies.

Levying a license on fraternal societies.

Section 1. Be it enacted by the General Assembly of the State of Louisiana, That each and every benevolent or fraternal society or association which may, through solicitors or agents solicit membership therein from house to house, and who pay compensation to such solicitors or agents for their services, shall pay a license on the said business, as follows, to-wit:

First Class—When the gross annual receipts or collections from the members of such society or association shall amount to fifty thousand dollars or more, the license shall be three hundred and seventy-five (\$375) dollars.

Second Class—When the said gross annual receipts or collections from the members of such society or association shall amount to forty thousand dollars, and less than fifty thousand dollars, the license shall be three hundred (\$300) dollars.

Third Class—When the gross annual receipts or collections from the members of such society or association shall amount to thirty thousand dollars, and less than forty thousand dollars, the license shall be two hundred and twenty-five (\$225) dollars.

Fourth Class—When the said gross annual receipts or collections from the members of such society or association shall amount to twenty thousand dollars, or less, the license shall be one hundred and fifty dollars, \$150.

Copy of charter, application and certificate of membership to be deposited with Secretary of State.

Sec. 2. Be it further enacted, etc., That within sixty (60) days from the passage of this act each of the benevolent or fraternal societies or associations engaged in business in this State, shall deposit with the Secretary of State for recordation a certified copy of its act of incorporation, together with a copy of the certificate of membership, which is issued by it to its members, and, also, a copy of the form of application for membership; and no such society or association shall conduct or prosecute any business before a compliance with the requirements of this section, and any officer or member of such society or association who shall do any act in furtherance of the objects and purposes thereof before the requirements of this section shall have been complied with shall, on conviction thereof before a court of competent jurisdiction, be fined not more than one hundred dollars, or imprisoned for a period of not more than thirty days, or both, in the discretion of the court.

Method of collecting licenses.

Sec. 3. Be it further enacted, etc., That all remedies provided in existing laws for the collection of licenses and all penalties for the non-payment thereof, now provided by existing law, or may be provided by future laws, shall apply and be available to all of the licenses imposed by this act.

Sec. 4. Be it further enacted, etc., That this act shall not effect or apply to any secret fraternal organization in this State. Secret fraternal organization exempted.

Sec. 5. Be it further enacted, etc., That this act shall take effect from and after its passage, and all laws or parts of laws in conflict with this act are hereby repealed. Repealing clause.

Act No. 95 of 1902.

License on Sale of Pistols, Rifles, Cartridges, etc.

Section 1. Be it enacted by the General Assembly of the State of Louisiana, That every wholesale dealer in pistols and rifles in this State shall pay a license tax of ten dollars (\$10) and every wholesale dealer in pistol cartridges in this State shall pay a license tax of five dollars (\$5) to be collected by the tax collector of the State in the same manner as are collected other license taxes. Wholesale license tax on dealers in pistols, rifles and cartridges

Sec. 2. Be it further enacted, etc., That every retail dealer in pistols in this State shall pay a license tax of one hundred dollars (\$100) and every retail dealer in pistol cartridges in this State shall pay a license tax of fifty dollars (\$50) to be collected as provided by Section one. Retail license tax on pistols and cartridges.

Sec. 3. Be it further enacted, etc., That whoever shall sell, at wholesale or retail, pistols or pistol or rifle cartridges without first obtaining the license herein provided, or without first obtaining the license which may be imposed by any municipal or parochial authority for the sale of pistols, pistol cartridges or rifle cartridges, shall be guilty of a misdemeanor and upon conviction shall be fined not less than fifty dollars (\$50) or imprisoned not more than thirty (30) days, or both at the discretion of the court. Provided that no cartridge of 22-calibre or less shall be considered a rifle or pistol cartridge within the purport and intent of this act. Penalty.

Sec. 4. Be it further enacted, etc., That this act shall go into effect January 1, 1903, and that all laws in conflict herewith are hereby repealed. Act to go into effect January 1, 1903.

Act No. 223 of 1902.

License on Race Tracks.

Section 1. Be it enacted by the General Assembly of the State of Louisiana, That each and every race track doing business in this State where horses are run for purses and where an entrance fee is charged shall pay the following license taxes: License tax on race tracks.

In cities of one hundred thousand (100,000) inhabitants or over, the license tax shall be twenty-five hundred dollars, \$2,500.

In cities or towns of fifty thousand (50,000) inhabitants the license tax shall be one thousand dollars, \$1,000.

In cities or towns of twenty-five thousand (25,000) or over, the license tax shall be five hundred dollars, \$500.

In cities or towns of ten thousand (10,000) inhabitants or over, the license tax shall be one hundred dollars, \$100.

In cities or towns of less than ten thousand (10,000) inhabitants the license tax shall be fifty dollars, \$50.

Sec. 2. Be it further enacted, etc., That all laws or parts of laws in conflict with this act be, and the same is hereby repealed.

Oyster Licenses, see pages 61-63.

Act No. 70 of 1892.

Assessor to make
list of license
payers.

Section 1. That it is and shall be the duty of the assessor or assessors of the several parishes of the State (the parish of Orleans excepted), to make a list in a separate book by him to be kept for the purpose, of all the individuals, associations, corporations, copartnerships, and firms, doing business in their parish for which a State license shall be paid under existing laws; and also to list opposite each, name of said individual, association, corporation, copartnership and firm, the kind of business, trade, calling, profession, vocation, or occupation in which he is engaged, and to revise said list annually.

List of license
payers to be fur-
nished the Au-
ditor.

Sec. 2. That it is and shall be the duty of the tax assessors of the several parishes (the parish of Orleans excepted), to furnish the Auditor of Public Accounts annually, with an exact copy of said list of individuals, associations, corporations, copartnerships, and firms, and the trade, calling, profession, vocation and occupation of each, and said list shall be so furnished during the third quarter of each calendar year.

Penalty for fail-
ure to furnish list
of license payers.

Sec. 3. That any assessor or assessors, wilfully failing and refusing to furnish an exact copy of said list to the Auditor of Public Accounts, as required by Section 2 of this act, shall incur a penalty of fifty dollars per month for each and every month he so fails and refuses; that said penalty shall be enforced by any court of competent jurisdiction, in the name of the State of Louisiana, by its proper officer, against the principal and the security on his official bond in solido, and the proceeds shall be applied to the public school fund of the parish.

Act No. 73 of 1890.

Pedd'ers shall
procure license
before carrying
on business.

Section 1. That it shall hereafter be unlawful for any person or persons to engage in the occupation commonly known as peddling either in a buggy, cart or other vehicle, on foot or horseback, without first having obtained from the sheriff ex-officio tax collector of the parish in which they wish to carry on their business, license plate or badge bearing the name of the parish, number of the license which they hold for

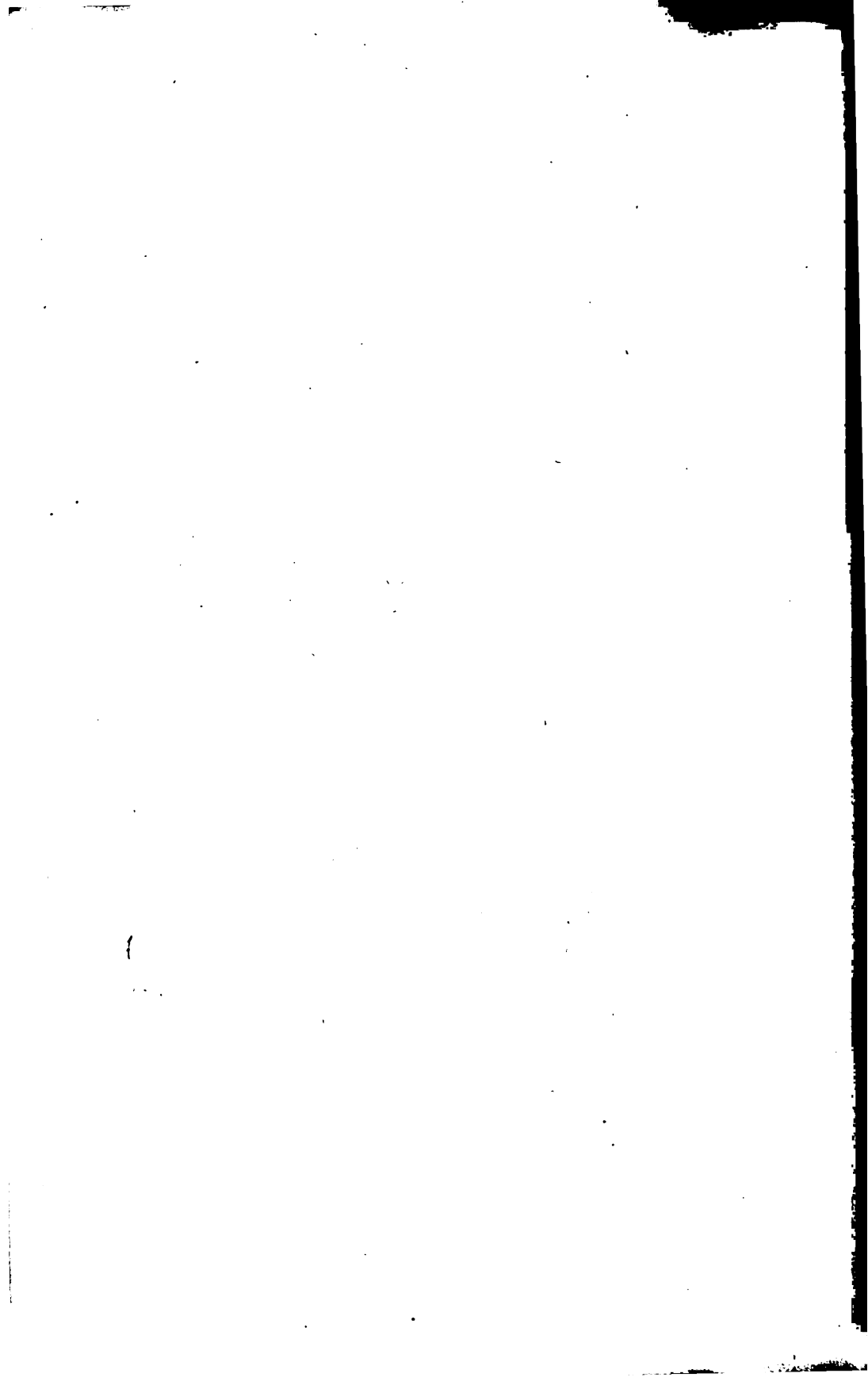
carrying on said business and date of the year in which said license was issued.

Sec. 2. The sheriff and ex-officio tax collector and tax collectors of the several districts shall on presentation to him by any person or persons, of a license duly paid and signed authorizing said person or persons to carry on the said business of peddler issue to him or them a license plate, if the business is to be carried on in a vehicle, or a license badge if the business is to be carried on on foot or horseback, marked and numbered as set forth in the preceding section for which he (the sheriff and tax collectors of the several districts and parishes) shall receive the sum of twenty-five cents for each and every one of said license plates or badges to be paid by the person or persons making application for same.

License plates
or badges.

Sec. 3. That any person or persons carrying on the said business of peddling who shall fail or neglect to display said plates or badges in a conspicuous manner by attaching said license plate to their vehicle, or said license badge to their person, shall be liable to pay a fine of not less than ten nor more than twenty-five dollars or be imprisoned for not more than thirty days or both at the discretion of the court.

Penalty for failure to display license plates or badges.



LEVEES.

Acts Creating the Various Levee Districts, etc.

Atchafalaya Basin—Acts 97 of 1890 and 140 of 1902.

Bossier—Acts 89 of 1892 and 104 of 1894.

Buras—Acts 18 of 1894 and 80 and 97 of 1898.

Caddo—Acts 74 of 1892, 90 of 1894 and 142 and 160 of 1900.

Courtableau—Act 166 of 1902.

Fifth Louisiana—Acts 44 of 1886, 16 and 125 of 1890, and 5 and 6 of 1902.

Grand Prairie—Acts 24 of 1898, 41 of 1900 and 16 and 18 of 1902.

Lafourche Basin—Acts 13 of 1892 and 19 and 175 of 1894.

Lake Borgne Basin—Act 14 of 1892.

Orleans—Acts 93 of 1890, 79 and 116 of 1898, 140 and 145 of 1900 and 35 of 1902.

Plaquemines Parish, East Bank—Acts 7 and 16 of 1902.

Pontchartrain—Acts 95 of 1890, 68 of 1892, 59 and 96 of 1894 and 95 of 1900.

Red River, Atchafalaya and Bayou Boeuf—Acts 46 of 1892 and 46 of 1900.

Tensas Basin—Acts 59 of 1886, 77 of 1888, 103 of 1892, 70 of 1894 and 20 of 1900.

Authorizing Levee Boards to Issue New Bonds to Replace Old Issue—Act 14 of 1898.

Distribution of General Engineer Fund—Act 102 of 1892.

To enforce collection of Produce Tax—Act 65 of 1894.

No Levee Commissioner, officer or employee shall be interested in any contract to build or repair levees—Act 10 of 1898.

STATE DEBT, ETC.

Creating a State Board of Liquidation, authorizing an issue of bonds to the amount of \$15,000,000, to be known as "Consolidated Bonds of the State of Louisiana," providing for the selection of a fiscal agent, etc., and stipulating that the State debt shall not be increased beyond said amount previous to 1914—Acts 3 of 1874, 58 and 77 Extra Session of 1877, 11 of 1875, 86 of 1876, 97 of 1884 and 15 and 94 of 1886.

Interest on the State debt scaled—Act 76 of 1882.

Fixing a time within which claims must be filed for funding under Act 3 of 1874, to-wit: January 1, 1896—Act 75 of 1894.

Constitutional Bonds or bonds issued in exchange for Consolidated Bonds—Act 121 of 1880.

Creating a Board of Audit and Exchange and authorizing an issue of new bonds in exchange for valid Consolidated bonds, but not for those surrendered under Act 121 of 1880, nor those declared null under Art. 233 of the Constitution of 1879—being last bond issue, commonly known as "New Consols"—Act 65 of 1892.

"Baby Bonds," Miscellaneous Ordinances—Constitution of 1879 and Act 104 of 1880.

School Certificates and Auditor's Warrants, Miscellaneous Ordinances—Constitution of 1879 and Act 126 of 1880.

In what script, etc., taxes, previous to 1879, may be paid—Miscellaneous Ordinances, Constitution of 1879 and Acts 93 and 104 of 1880.

Board of Liquidation authorized to retire valid bonds and Auditor's warrants out of surplus of General Fund—Act 150 of 1894.

AUDITOR'S OFFICE.

Auditor, how elected, term of office, salary, etc.—Art. 7 of the Constitution of 1898.

As to his bond—R. S. 173.

He is general accountant, keeper of accounts, contracts, etc., of the State—R. S. 174.

What his report to the General Assembly shall embrace—R. S. 175 and 1326.

His general duties—R. S. 176.

Duties as to auctioneers of Orleans Parish—R. S. 162 and 177, and Act 105 of 1882.

Authorized to compromise obligations due the State—R. S. 178 and Act 30 of 1894.

All claims against the State must be audited before payment and presented within two years save in case of sickness, unavoidable accident or absence from the State—R. S. 179.

No claim shall be audited or paid where holder is indebted to the State—Act 108 of 1874.

Authorized to examine on oath—R. S. 181.

Shall preserve all accounts, etc., settled, and give copies of same—R. S. 182.

Form of warrant to be drawn—R. S. 183.

Return of paid warrants—Act 146 of 1890.

No warrant shall be drawn unless the money to pay same has been appropriated—R. S. 184.

How warrants shall be numbered—R. S. 185.

If requested shall refer claims disallowed by him to the General Assembly—R. S. 186.

As to certificates of payment—R. S. 188.

Shall report defaulters to the General Assembly—R. S. 189.

Residence—R. S. 190.

Shall use seal, and letter book—R. S. 191 and 192.

Authority to administer oaths—R. S. 193.

Shall have access to books, etc., of all State officers—R. S. 194.

Books of the office shall be submitted to the General Assembly for examination and settlement at each meeting—R. S. 195.

Penalty for knowingly issuing a warrant not authorized by law, refusal to perform any duty, oppression or extortion, misappropriating State money, etc.—R. S. 196.

Vacancy—R. S. 197, Constitution, Art. 79.

Appointees, bond, etc.—R. S. 198.

Settlement of accounts of Auditor pro tempore, etc.—R. S. 199.

Investment of minors' funds in bonds, but no registry fee allowed, etc.—R. S. 200, 201, 202 Constitution, Art. 81.

As to reporting defaulters to State, parish or municipal corporations to the Governor—R. S. 204 and 1131.

Names of defaulters to the State to be annually published and reported to Governor—R. S. 205 and 1131.

As to cancelling warrants and coupons—R. S. 206.

As to destroying coupons not issued—R. S. 207.

Duty as to the collection of 16th Section notes—Act 57 of 1884.

Duty as to stamping "Free School Fund Bonds," and registering in bond book—Act 116 of 1890.

As to the Current School Fund account—R. S. 214 to 217, and 1326 to 1329.

Auctioneers to take out an annual license—forfeiture of same—R. S. 219-220.

As to auctioneers' accounts to be filed with the Auditor—R. S. 149, or 221, and Act 105 of 1882.

Assessor and tax collector to file oath of office with the Auditor—R. S. 223 and 3247. Amended as to collector—Constitution of 1898, Art. 119, and Act 52 of 1880.

Copies of bonds of State officers to be filed in Auditor's office—R. S. 353.

Assessors and tax collectors not to be recognized until bond and oath are filed—Art. 224 and 3248. Amended as per Article 223—Constitution of 1898.

Tax collectors shall follow instructions of Auditor—R. S. 226 and 3249.

As to sale, etc., of 16th Sections—R. S. 1313 to 1322, or 2957 to 2966, inclusive.

As to sales of 16th Sections uninhabited swamp land or sea marsh—Act 168 of 1894.

As to interest on Free School Seminary and Agricultural and Mechanical College Funds—Arts. 257, 258, 259 and 260, Constitution of 1898.

As to investing proceeds of sale of 16th Section school lands, and surplus interest over 4 per cent—Acts 265 of 1855, 54 of 1900 and 226 of 1902.

As to purchaser's right to annul sale of 16th Section lands—Act 5 of 1877.

Difference between amount appropriated and amount actually used in paying interest to townships to be transferred to Current School Fund—Act 104 of 1898 and Art. 257 Constitution of 1898.

Auditor authorized to fix capital due townships and as to date from which interest shall be calculated—Act 96 of 1886.

Duty of Auditor to countersign checks, etc., drawn by Treasurer—which may be done by chief clerk—Act 146 of 1890.

Semi-annual Statements of disbursements and expenses must be filed with Auditor by State officers, and his duty in reference thereto—Act 36 of 1894.

Duties as a member of State Insurance Board—Act 155 of 1902.

Duty as to banks—Secs. 13-16 and 17, Act 179 of 1902.

Distribution of General Engineer Fund—Act 102 of 1892.

Duties, etc., as secretary and member of State Board of Liquidation, and member of Board of Audit and Exchange—See acts referred to under heading "State Debt, etc."

Duties, etc., as president and member of State Board of Appraisers—Act 122 of 1900.

Duties, etc., as a member of Pension Board—Acts 125 of 1898 and 100 of 1902.

Allowance for expense of keeping the various levee accounts—Act 83 of 1892.

Duties as to various Levee Boards—See acts referred to under head of "Levees."

Duties as to State printing—Act 6 of 1881.

Fixing rate for advertising tax sales—Act 49 of 1877 and 170 of 1898.

Authorized to refund taxes paid twice on same property and appropriation for said purposes—Acts 10 of 1884 and 36 of 1898.

Authorizing taxes erroneously paid tax collector to be refunded—Act 218 of 1902. (Note: No appropriation to carry out this act).

Duties as to tax collectors' sales of property adjudicated to the State after time allowed for redemption has expired, and sales by Auditor—Acts 80 of 1888 and 126 of 1896.

Authorized to refund purchasers under Act 80 of 1888 when possession can not be obtained—Act 41 of 1896.

Payment of taxes for years 1861 to 1864 indefinitely postponed—Act 101 of 1871, Ex. Session.

In what script taxes previous to 1879 may be paid—Mis. Ordinances Cons. 1879, and Act 126 of 1880.

Taxes on confiscated property released—Art. 79 Cons. of 1879, and Act 10 of 1886.

Duties as a member of election "Contest Board"—Acts 152 of 1898 and 132 of 1900.

Auditor may be directed to take charge of the books, etc., of defaulting tax collectors after their suspension by the Governor, etc.—Act 118 of 1896.

Duties as to abstract of land entries, township maps, for the parishes—Act 38 of 1884.

Duties as to testing bonds of tax collectors—Act 96 of 1877.

As to disposition to be made of property sold for taxes previous to 1879—See Acts 98 of 1882, and 82 of 1884.

Auditor prohibited from warranting for assessor's salary until produce certificate is filed—Act 65 of 1894.

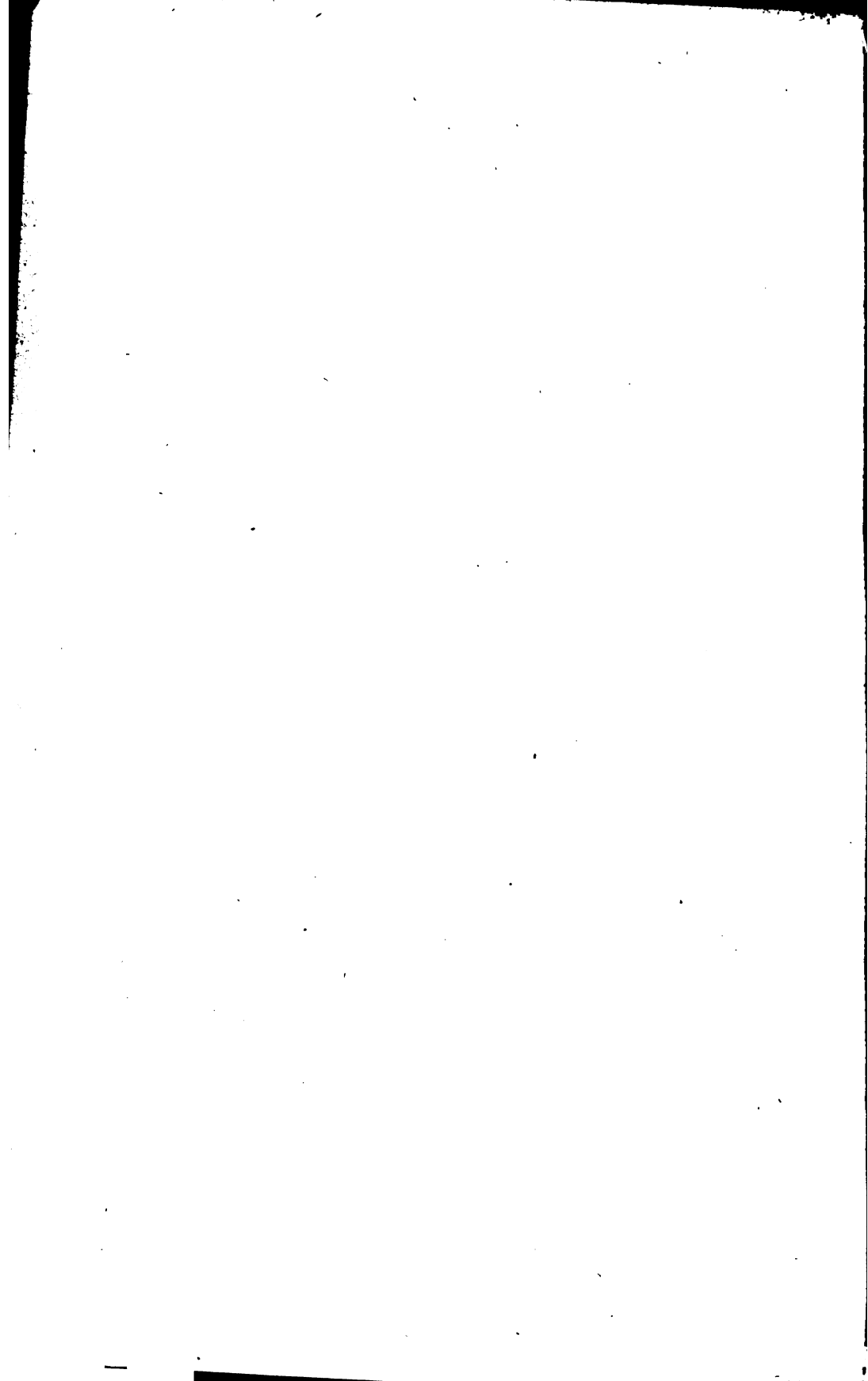
Auditor to furnish blanks for list of educable children every four years—Act 129 of 1902.

Former confirmatory titles by Auditor to property sold at tax sales—Act 105 of 1874.

Auditor's office to be advised and represented in suits by Attorney General and District Attorneys—Cons. 1898, Art. 97 R. S., Secs. 131 and 1144, Act 96 of 1880.

Note: The duties of the Auditor as to banks as contained in R. S. under the heading "Banks" have been either repealed by subsequent legislation save as herein mentioned or rendered obsolete by the U. S. Government tax on circulating bank notes.

As to other duties see revenue law herein and general appropriation act.



**DECISIONS OF THE SUPREME COURT
OF LOUISIANA.**

ASSESSMENTS.

Goods imported and remaining unsold in original cases are not subject to assessment—otherwise if taken from the cases by the importer and offered for sale—51 A. p. 1064, 40 A. p. 226.

Assessors are authorized to act upon the face of titles as they appear of record—46 A. p. 530., 51 A. p. 972, 49 A. p. 357, 42 A. p. 918, 38 A. p. 935.

There must be a prima facie title as a basis for assessment and sale—48 A. p. 1051.

An assessment of street lots by boundaries taken from the act conveying the property is sufficient—48 A. p. 83.

In determining the value of a corporate franchise, the earning capacity forms a basis, but not the sole basis of estimation—51 A. 335.

The power to assess and revise is limited to the time fixed by law, and after the assessment has passed out of the hands of the assessing and revising officers they have no further power as relates to the value of property carried on the roll—51 A. 713.

A tax assessed against money in possession of liquidators of an insolvent bank is legal—50 A. 696.

When the roll has been completed and copies delivered to clerk and tax collector, the validity of the assessment, etc., can not be tested in a proceeding against the tax collector alone, nor be used as a defense to the tax—50 A. p. 1054, 37 A. p. 45, 40 A. p. 362.

A foreign corporation had an agent here who received and sold fruit for it. Part of the proceeds were held by the agent and the balance deposited to the credit of the corporation. Held: that an assessment of the cash in bank was legal.—49 A. p. 43.

An assessment of property made in the assessment year of the owner's death will support a tax sale under act 82 of 1884—49 A. p. 1511.

An assessment in 1887 in the name of a dead man whose succession was opened in 1876, is illegal, and so if owner died several years previous, etc.—49 A. p. 1445, 33 A. p. 520, 52 A. p. 700.

An assessment in the name of a joint owner with words indicating clearly enough who are the other joint owners is valid—49 A. p. 1461.

A judgment as to an assessment for a certain year will not operate as res adjudicata as to a similar assessment for a subsequent year—La. Rep. Vol. 106, p. 130.

Assessments are made on the basis of the condition of things existing on January 1st—49 A. p. 401.

Franchises are property and liability on property does not, in assessing, constitute an offset—48 A. p. 1156.

If an assessment is of such a character as to identify the property, it is sufficient—48 A. p. 1186 and 52 A. p. 376.

While in the 44 A. p. 650 it is held that an assessor may not be called on to ascertain whether proceedings which culminate in a forced sale be affected by nullities such as to cause ownership to shift, he is not authorized to substitute for the actual owner's title that of a person not holding under the prior title but claiming under a later and adverse title—47 A. p. 121.

Defective descriptions in assessments will not sustain a tax title—47 A. p. 1294, 45 A. p. 1370, 108 La. Rep. p. 11.

Title to property in the name of H. C. Dibble as tutor for minors not named authorizes an assessment in the name of "H. C. Dibble, Tutor"—47 A. p. 792.

In the assessment of shares of a bank, whose capital is represented by stock, it is immaterial whether the capital is or is not invested in U. S. or State bonds, though such bonds are themselves exempt from taxation—41 A. p. 181.

Compliance with Sec. 27, Act 98 of 1886, is a condition precedent which must be fulfilled before the taxpayer can assert his right before the court for relief; and valuations, etc., can not be attacked in any other mode or within any other time than those prescribed by the statute—41 A. p's 565 and 1046.

The actual cash value of property is the basis of its taxation. There exists no rigid rule for the valuation which is affected by a multitude of circumstances. The assessor must consider all these circumstances and elements of value and must exercise a prudent discretion in reaching a conclusion—41 A. p. 1156.

Debts in non concrete form due to a foreign corporation by residents of this State can not be taxed in this State—51 A. p. 1028, 41 A. p's 645-1015.

An assessment of property in New Orleans must be made by the Board of Assessors and not by a single assessor. Such defect is radical and can be pleaded at any time.

Vessels are liable to taxation as other property—42 A. p. 374.

The functions of the City Council as to reducing assessments made by the Board of Assessors are limited by law, and action in excess thereof is void, nor is any power of exemption conferred upon them by law—42 A. p. 605.

Property exempt in taxing the corporation per se—such as bonds—is not exempt in assessing the shareholders and the eventual interest of the shareholder in the bonds does not give him any right to exemption on the assessed value of his shares—42 A. p's 1131 and 1172.

Actual assessment and notice required by Art. 210 of the Constitution of 1879 are essential to a valid tax sale, and there

is no actual assessment when the property is confusedly assessed with other property and not to the owner—43 A. p. 984.

When a party dies and his heirs have not been put in possession an assessment of the succession to his estate is sufficient, and so if succession has been opened. See Rev. Act herein—43 A. p. 873, 33 A. p. 816, 46 A. p. 403.

After rolls have been exposed for correction and closed, it is too late to object to method of valuation—32 A. p. 157.

Coal brought from Pennsylvania to Louisiana for sale is subject to taxation—33 A. p. 843.

Lands held in indivision by several parties must be assessed as a whole in the name of all the joint owners—33 A. p. 1162.

A corporation is liable to assessment for excess of market value of its capital stock over and above the value of its tangible property—34 A. p. 618.

Property must be assessed in the name of the real owner and properly described—34 A. p. 107 and 123.

An assessment of property owned by two parties in the name of one is illegal, and sale thereunder null—35 A. p. 952.

A Board of Review can not reduce the percentage of assessments by wards or otherwise, nor reduce to the standard of parochial necessities—39 A. p. 530.

Uncollected premiums of an insurance company are subject to taxation, and so with shares of the capital stock of a manufacturing corporation owned by an insurance company, though the capital, etc., of the manufacturing corporation be exempt—47 A. p. 1498.

A share of stock of the N. O. Cotton Exchange is subject to assessment—37 A. p. 902.

Property purchased by a divorced woman in her original name can not be legally assessed under her former name as a married woman—38 A. p. 400.

The action of a Board of Review should not be disturbed except for cogent reasons and clear proof of error—38 A. p. 760.

Where property has not been assessed to any one, and the assessor can not from the Conveyance Record and adjacent proprietors ascertain the name of the owner, it can be assessed as that of an unknown owner—45 A. p. 485.

Notice served on Board of Review, that property is exempt can not serve as a demand for the reduction of an assessment—46 A. p. 870.

As to duty of Committee of Revision and Board of Assessors—46 A. p. 1146.

Non-negotiable notes made by the agent of a foreign corporation doing business here may be assessed and taxed—52 A. p. 1131.

Lands granted to a railway company within indemnity limits and selected as required by law, are subject to taxation without further action of the Secretary of the Interior and

without being patented and so in other cases—52 A. p. 1741, 107 L. R. p. 522.

The assessment of three years required to be made of unassessed property includes three years preceding the year in which the assessment is made, and a taxpayer failing entirely to sustain a suit for the amendment of an assessment owes the fee of the attorney employed by the State—La. Reports, Vol. 105, p. 768.

Standing timber may be acquired separately from the land and when so acquired is subject to assessment in the name of the owner of the timber and not in the name of the owner of the land—La. Reports, Vol. 106, p. 414.

The law contemplates that an assessment should be made on the condition of things existing on January 1st, and when a plantation with standing timber has been assessed and the timber subsequently sold the timber is not subject to reassessment—La. Rep. Vol. 106, p. 699.

The Board of Assessors may put upon a supplemental roll, and have same filed as a regular roll, any property omitted or improperly described of any year, provided three years have not elapsed—44 A. p. 753.

A supplement assessment must be accompanied by notice to owner—48 A. p. 982.

Tangible movable property may be taxed where situated without regard to residence of owner—44 A. p. 760.

The assessment of the value of a franchise measured chiefly by the earning capacity of a corporation is a correct basis of assessment—44 A. p's 1053, 5 and 7.

When the contract for disposing of standing timber does not convey legal ownership, the timber can not be assessed separately from the land—La. Rep. Vol. 107, p. 92.

An assessment may be increased by assessor from year to year, according to the value of the property, and without any special notice—La. Rep. Vol. 108, p. 515.

A contractor's outfit, consisting of mules, scrapers, etc., brought here from another State to be used here in work occupying a portion of the year is subject to assessment and taxation even if subject to taxation in the other State—La. Rep. Vol. 108, p. 435.

Validity of local assessments, etc., recognized—43 A. p. 15.

Produce taxes are local assessments—45 A. p. 1232.

Oysters are benefited by levees and subject to taxation—52 A. p. 1292.

Land between the levee and the river, if used by the owner, or if it be a source of revenue, is subject to taxation—46 A. p. 1570.

TAXES, TAX SALES, ETC.

The only notice of delinquency is such as is required by the revenue law—51 A. p. 972.

A purchaser under Act 82 of 1884 not having complied with his bid to pay subsequent taxes is a holder in bad faith and without title—51 A. p. 1631, 47 A. p's 914 and 1132.

Actions to invalidate tax titles prescribe, in certain cases, in three years—50 A. p. 36.

A tax sale based on assessments against the recorded owner binds all previous owners by whose acts or acquiescence such title was placed of record—50 A. p. 451.

A tax collector can not be compelled to disobey the directions of the Auditor, besides violate the law, in order that he may retain in his hands the purchase price of a tax sale which may be pronounced null—49 A. p. 1779.

An adjudicatee of property at tax sale in 1875 for unpaid taxes of 1873, having failed to pay taxes of 1874, 6 and 7, said property became subject to sale for said taxes under Act 82 of 1884—49 A. p. 794.

Adjudications for taxes without notice of delinquency give no title—48 A. p. 52, 46 A. p's 356 and 403, 52 A. p. 1445, L. R. Vol. 106, p. 225.

Failure of a purchaser at tax sale to pay all taxes due at the time would leave purchaser without title and the State would remain owner under a prior adjudication to it—48 A. p. 922.

A sale of property for taxes which have been paid is null and the purchaser acquires no title and can transfer none—48 A. p. 1189.

Where the requirements of the law providing for notice to the delinquent tax payer have been carried out, the notice is still effectual even though it did not reach the party notified, but a notice addressed to "Estate of J. M. Hoyle" is not a compliance with the law—48 A. p. 879.

Notice of delinquency to owner is indispensable, and a paper purporting to give such notice and left with one not the agent of the owner is no notice—48 A. p. 982.

When there is confusion regarding the name of the taxpayer, and only part of the property assessed, a sale of the whole is a nullity—47 A. p. 1138.

A tax sale of property in its entirety, composed of distinct portions acquired under separate titles, will not be sustained if it is reasonably certain that a smaller portion could have been sold for enough to pay the unpaid taxes, costs, etc. And in offering the least quantity any one will buy, the offer should be of a portion distinct as to quantity and location—47 A. p. 1294.

Taxes prime all encumbrances, and a valid tax sale passes title free from mortgage—41 A. p. 765.

The provision of law that the tax debtor who conceals his property, etc., may be compelled to deliver the property in order that it may be sold for taxes is valid and constitutional—41 A. p. 436.

When property has been disposed of in such a way that its seizure has been made impossible, and such is shown to be the case by the proper proceeding, other property may then be seized and sold—41 A. p. 449.

Where property is assessed to two different persons, a payment of the tax by either defeats the authority to sell—42 A. p. 853.

Failure to collect taxes during the current year does not operate as a remission of such taxes—42 A. p. 374.

A tax privilege or mortgage adheres to the property, notwithstanding a judicial sale of it—42 A. p. 497.

A purchaser of property under Act 82 of '84 only acquires title when he pays all taxes, etc., and a failure to do so authorizes a sale under Act 80 of 1888, and when property is adjudicated to the State, she can as a part of the purchase price stipulate that the purchaser shall pay all prior taxes, and no plea of prescription can be urged against the taxes assumed by purchaser—42 A. p. 677.

Judicial proceedings may be resorted to by tax collectors when a seizure may not prove effective—42 A. p. 1131, 39 A. p. 115.

Proceedings by rule to compel surrender of certificates or shares of stock holders of a company or corporation is not unconstitutional, and such shares of stock may be seized either by taking possession of the certificates themselves, or by seizing the interest of the share-holder in the assets and property of the company or corporation by giving notice to the proper officer thereof—42 A. p. 1172.

In an ordinary partnership each partner owes one half the tax, and property acquired by one from the partnership can not be seized and sold to pay taxes of the partnership. Nor can any but the property assessed be seized and sold in any case save where it comes under the exception provided by Sec. 54, Act 85 of 1884—42 A. p. 1196.

Possession as owner in good faith, under a tax title translatable of property for ten years, gives an indefeasible title—42 A. p. 918.

Sales for taxes assessed for years anterior to the Constitution of 1879, are regulated by the ordinances appended next to Art. 268 and Acts of 1882 and 1884, and sales for taxes subsequent thereto come under Art. 210 of the Constitution, which requires notice, etc.—43A. p. 789.

A tax sale may be made by a deputy of the tax collector—33 A. p. 291.

The right of redemption given by law to the creditors of the owner is not confined to mortgage creditors—33 A. p. 432.

Notice properly given and acted upon is not affected by subsequent change of ownership and insufficiency of description can not be pleaded by one who furnishes the description—33 A. p. 554.

Tax collectors must issue such deed as is provided by law to an adjudicatee at tax sale—34 A. p. 987.

The payment of taxes must be enforced as specially provided by statute—35 A. p. 301.

The State may not be concluded by an adverse judgment in a suit by one against the tax collector, etc., involving the validity of an adjudication to the State—36 A. p. 959.

A sale of property does not destroy the privilege of the State for taxes or licenses—39 A. p. 47.

As between the tax collector and the State, the collector must first pay the State, and should then be reimbursed by the State for legal expenses, and he can not in suit against him by the State set up expenses due him which must, under the law, be first submitted to the Auditor—37 A. p. 718.

A deduction list must be sworn to and show that all legal remedies to collect same have been exhausted—37 A. p. 734.

An unknown owner is one who has no agent to represent him, and whose place of business, residence and postoffice address are not known to the tax collector—45 A. p. 574.

When the taxpayer deposits with the tax collector, after proper tender, the amount of the taxes, penalties and costs for which his property was sold within the time allowed for redemption, he is entitled to a cancellation of the deed—52 A. p. 581.

It is the duty of the tax collector to sell property for taxes as provided by law when the time for such sale has arrived, even though it be under seizure in some other proceeding—52 A. p. 2054.

Parties to an act of sale can not dispense with the production of the tax receipts.

Notice of delinquency required to be given or mailed to the tax debtor is sacramental and failure to give it vitiates all subsequent proceedings, and a record in writing should be kept by the tax collector of how, when, the manner, etc., of giving notice of delinquency to the tax debtor, and officially signed—La. Rep. Vol. 105, p. 357.

A tax debtor can not arbitrarily select a given sum out of the total amount due by him and expect the tax collector to receive it from him. Partial payments of taxes must be upon a reasonable showing made and some reasonable basis of calculation adopted—La. Rep. Vol. 106, p. 130.

A co-owner or tenant in common purchasing at a tax sale property assessed against himself, etc., owner acquires no title, and has no additional claim on the property save for reimbursement of taxes, etc., paid—L. R. Vol. 106, p. 482.

Plaintiff must prove ownership of property before he can have taxes bearing on the property cancelled—La. R. Vol. 106, p. 142.

Under Act 80 of 1888, the tax collector must first have the list of property to be offered for sale transmitted to the

Auditor for comparison with his records and for correction and approval by him, and until this is done no legal sale can be made by the collector—44 A. p. 734.

A sale of property by the State upon which taxes have been paid is an absolute nullity—44 A. p. 792.

Under Art. 233 Con. of 1898, a tax sale, after a lapse of three years, can only be set aside on proof of dual assessment or the antecedent payment of taxes—L. R. Vol. 107, p. 77.

When property is sold after assessment, notice of delinquency may be addressed to the vendor and served on purchaser—L. R. Vol. 108, p. 550.

Notice addressed to a party as living at New Orleans when he had been living in Europe, etc., many years before, is insufficient—50 A. p. 956.

LICENSES.

A farmer who retails his crop in a wagon is not a peddler, nor subject to the payment of a license as such—51 A. p. 86.

The privilege of the State and parish for license primes the vendor's privilege—51 A. p. 411.

A sugar refinery is not exempt as a manufacturer from payment of a license—51 A. p. 562. But see later decision not yet reported.

The owner of a liquor saloon on board a steamer plying between different points in the State, owes one State license, and a local license to the home port—51 A. p. 608.

A business house taking out a license at its domicile may send out drummers to take orders in other towns and parishes without becoming subject to payment of a license in such other towns or parishes.

The negotiation here of sales of goods which are in another State for the purpose of their introduction in this State is inter-state commerce and not subject to license.

Suits relating to taxes and licenses are preference suits, triable without a jury, and at chambers if court be not in session—50 A. p. 737, 39 A. p. 848.

One who raises grapes and manufactures them into wine and sells the wine at his place of business, in either bar room or grocery, is liable to pay a license tax therefor—49 A. p. 236.

Shows free of charge or contribution of any kind do not owe a license—such as outside free shows as "Punch and Judy," "Balloon Ascension" and "Procession" given to attract a crowd to the performance where an entrance fee is charged and a license paid—47 A. p. 1596.

Insurance companies and not their agents, are liable for licenses—40 A. p. 175.

Operating a street railroad is a business which may be subjected to the payment of a license—40 A. p. 587.

Manufacturers who are also dealers may be exempt as manufacturers, and yet subject to payment of a license as dealers—34 A. p. 596.

A confectioner who sells liquor by the drink is subject to the payment of a license on each business as confectioner and retail liquor dealer—34 A. p. 667.

The law requiring payment of an annual license by a master builder, etc., is valid and constitutional, and so as to a photographer—42 A. p. 723 and 1098.

A planter who keeps a store on his plantation must pay a license as retail dealer when he permits other than his employees to purchase therefrom, and in such case the license does not have to be graduated by the amount of sales made to those not employees—37 A. p. 902.

When a mechanic goes outside of his occupation and employs others in a different pursuit—such as brickmasons, painters and slaters, in the erection of buildings, he is a contractor and subject to payment of a license tax—45 A. p. 219.

Incorporated institutions selling liquors to their members owe a license—45 A. p. 585.

The business of "slaughter houses" as used in the license law, means the business of slaughtering animals for sale, no matter where it is carried on, nor to whom the animals belong, and is subject to a license even when only a few beeves are killed each week—45 A. p. 838.

One who engaged in procuring exchange, pays a discount for the same and charges same to the customer in addition to commission, is not entitled to any share in the discount and same forms no part of his gross profits nor basis for the amount of license to be paid by him—L. R. Vol. 104, p. 214.

A person who has an office advertises money to lend and makes loans on so extensive a scale as to have to employ clerks, is "carrying on" a "business" and subject to the payment of a license under the provisions of Act 171 of 1898, subjecting to license taxation all persons "carrying on a business" not mentioned in the act, nor does such business have to be specially named in the act—La. Rep. Vol. 106, p. 662.

The act of 1900 levying a license tax on sale of pistols and pistol cartridges is constitutional.

In dividing trades, etc., into classes and assessing a license on the classes the legislation is not restricted, provided the classification be equal and uniform—La. Rep. Vol. 106, p. 691.

If an owner of a building lease same to another who carries on the business of keeping an opera house therein, the lessee and not the owner is responsible for the license—La. Rep. Vol. 107, p. 284.

One who carries on transactions at a branch establishment separate and distinct from his home establishment owes a license on each—L. Rep. Vol. 108, p. 19.

An agent of a manufacturer of clocks in another State who solicits orders in this State is not subject to the pay-

ment of a license tax; otherwise if after being located here the agent by peddling disposes of them—44 A. p. 356.

A retail merchant who carries on business in more than one store must pay a separate license on each, and if he sells liquors in less quantities than a gallon, but not less than a wine bottle, he must pay an additional license as a liquor dealer—31 A. p. 668.

A license to conduct a banking business does not authorize the carrying on of a pawn-broking business—31 A. p. 310.

Merchants who indiscriminately transact business both as wholesale and retail dealers, are liable to a license in each capacity—38 A. p. 328.

EXEMPTIONS, ETC., AS TO TAXES AND LICENSES.

The proprietor of an establishment engaged in the conversion of saw logs into new and different articles ready for use, and having a distinctive name and character, from the raw material is a manufacturer and exempt from payment of a license, but planks, joists, sills, etc., are not articles ready for immediate and certain use—51 A. p. 1223, 41 A. p. 996, 45 A. p's 454, 6 and 9.

Under the Constitution of 1879, when the principal business of a manufacturer is the making of machinery and other articles used in the preparation of an agricultural product of this State for market, the property used for such purpose is exempt from taxation though incidentally employed in the manufacture of other articles not exempt—41 A. p. 534.

One who makes coats and pants out of cloth is not a manufacturer—41 A. p. 894.

A newspaper publisher is exempt from payment of a license tax—42 A. p. 561.

Where capital, machinery, etc., employed in the manufacture of cordage, rope, etc., is leased to prevent the manufacture of same, such property becomes subject to taxation under the Constitution of 1879—42 A. p. 723.

When capital, machinery, etc., are employed partly in the manufacture of articles which are exempt and partly in the manufacture of articles not exempt, such capital, etc., is subject to taxation in a just proportion—Cons. 1879, 43 A. p. 226.

Capital, etc., employed in the manufacture of "shoe uppers," or wire furniture, is not exempt—43 A. p's 1075 and 1102.

Masonic societies are charitable institutions and exempt from taxation on property used for their corporate purposes, but not on their property used or leased for corporate income—34 A. p. 574, 44 A. p. 659.

An exemption from taxation after completion of a road does not authorize an exemption from the beginning to the completion of the road—34 A. p. 954.

Neither buildings nor property of any kind, that is used for revenue or profit, although the revenue is to be applied wholly to the support of a college or school and the profits to be expended solely for its benefit, is exempt from taxation—35 A. p. 668.

Rice milling is exempt from license tax—35 A. p. 996.

Saw mills are not manufactories under Art. 207 of the Constitution of 1879, and therefore not exempt from taxation—35 A. p. 996.

A manufacturer of fish lines, ropes, packing and other hempen articles is exempt from taxation under Art. 207 of the Constitution of 1879, and the exemption is not affected by premises being occupied where it is shown that such articles are in need of constant watching, etc.—36 A. p. 98.

A rice miller is not exempt from taxation under Art. 207 of the Constitution of 1879, as a manufacturer of flour—36 A. p. 347.

Vacant property purchased with the intent of erecting a church, school or hospital thereon, is not exempt until put to such use—36 A. p. 804.

Property used as a commercial college is exempt from taxation under Art. 207 of the Constitution of 1879, notwithstanding the principal and his family reside therein—39 A. p. 562.

Cotton seed oil mills can claim no exemption on the ground of manufacturing cotton seed meal that may be used as a fertilizer, under the Constitution of 1879—49 A. p. 750.

A company that fits staves, heads and iron hoops made in another State for barrels is not exempt as a manufacturer of articles of wood, under the Constitution of 1879—48 A. p. 523.

Property employed in making soda, seltz and similar drinks is not exempt as property employed in making chemicals, under the Constitution of 1879—48 A. p. 768.

The importer of the several pieces of an umbrella who adjusts said pieces and makes umbrellas therefrom is not a manufacturer nor exempt under the Constitution of 1879, and so with importers of shooks or staves who make them into barrels—48 A. p. 870, 47 A. p. 1314.

A manufactory not operating five hands customarily is not exempt under the Constitution of 1879—48 A. p. 1452.

Purchase price of sales uncollected by the importer who sells in original packages are held to be exempt from taxation—48 A. p. 1535.

Owners of a paper who use a linotype machine with which they manufacture linotypes, are not exempt as manufacturers of machinery under Art. 207 of the Constitution of 1879—48 A. p. 1571.

Capital, etc. employed in manufacturing gas for street lighting are not exempt under Art. 207 of the Constitution

of 1879, as property used in the manufacture of chemicals—47 A. p. 65.

A person engaged in the manufacture of new articles of commerce, such as crackers, fancy soap and Italian paste is exempt from payment of a license—47 A. p. 160.

One who cuts, folds and prints bill heads and other forms from paper bought from another is not exempt as a manufacturer of stationery from payment of a license—47 A. p's 275 and 277.

A cemetery is exempt, notwithstanding lots therein are sold for purposes of interment—37 A. p. 32.

When a mechanic is employed to do carpenter work on a house, or plaster or paint same and employs others to assist him he is exempt from the license tax, otherwise where he undertakes to build houses generally and only superintends or does such work as he may please, or for the purpose of directing others in his employ—45 A. p. 44.

A building contractor is not exempt because in connection with his business he does some mechanical labor—45 A. p. 346.

Under Constitution of 1879, capital invested and to be used for a purpose not giving exemption, does not become exempt by being occasionally used for a purpose giving exemption, such as dry docks—45 A. p. 838.

The business of refining crude cotton seed oil is not a manufacturing business within the meaning of Art. 229 of the Constitution of 1898, or within the meaning of the statute law imposing a license tax on the business of manufacturing cotton seed oil, and no license can be imposed on manufacturing cotton seed oil cake and cotton seed meal under said article—52 A. p. 357.

If before a tax is delinquent the property passes to a municipal corporation, no proceeding can be had against the property to collect such tax—52 A. p. 815, 45 A. p. 1475.

Property used partly for school purposes and partly for residence by the owner and his family can not claim full, but only proportionate exemption—52 A. p. 1481.

A railway company can not under Art. 230 of the Constitution of 1898 claim exemption unless the aid previously voted, by the parish, ward, etc., be first relinquished—52 A. p. 1931.

Under the Constitution of 1879 a foundry is not exempt from taxation, because in addition to casting, it also manufactures railway posts and bridges, etc.—44 A. p. 793.

The trade of a barber is a mechanical pursuit, and a barber is exempt from license taxation even if he employs other barbers—44 A. p's 1116 and 1443.

Money to the credit of a non-resident firm on the books of a bank in N. O. is not taxable, it being a debt due by the bank—46 A. p. 5.

Imported goods in the importer's possession in unbroken packages is not subject to taxation until after its sale by the importer—46 A. p. 145.

One who roasts coffee by a secret process and in such a way as to produce "brands" of unground and roasted coffee, each one of which has a distinct taste, is not a manufacturer nor exempt from taxation—46 A. p. 86.

Under the Constitution of 1879 a school house in which stenography and type-writing are exclusively taught, is not exempt from taxation, it being for private benefit—46 A. p. 572.

Property leased for manufacturing purposes is not exempt from taxation—46 A. p. 859.

A road bed of a railway lacking twenty per cent, etc., of completion is "not substantially completed" nor exempt from taxation—La. Rep. Vol. 108, p. 14.

Note: Under the Constitution of 1898, property, etc., employed in any kind of manufacture is subject to payment of State taxes and must be assessed.

AUDITOR'S OFFICE.

Under a general appropriation act, a clause appropriating "\$5,000 annually or so much thereof as may be necessary to afford relief by the State Board of Health," means \$5,000 for each of the years covered by said act—52 A. p. 1256.

An act authorizing the employment of an attorney to edit and index decisions of a court, fixing the compensation per annum, and the manner in which, and fund from which such salary shall be drawn, does not carry an appropriation against which the Auditor can warrant—La. Rep. Vol. 105, p. 250.

The Auditor is subject to mandamus when an appropriation has been made to pay a recognized valid claim "out of any money in the treasury not otherwise appropriated," and he refuses to give a warrant upon a fund containing a sufficient balance, where a fund with such balance is in the treasury—37 A. p. 353.

Executive officers, Auditor included, can not refuse to follow the law because in their opinion it is unconstitutional. If the Auditor has doubt whether an act carries an appropriation and was enacted without observance of the forms of law, it is his duty to have same judicially determined—47 A. p. 1679.

A demand on the Auditor to fund warrants will not put the Board of Liquidation in default. The clause, "For the reimbursement of moneys paid into the State Treasury through error, or which do not belong to the State—fifty thousand dollars, or so much thereof as may be necessary," in a general appropriation act, is too general in its terms to allow a court to declare that it included a particular sum,

and by a certain person whose name does not appear in the act—31 A. p. 273.

A mandamus will not issue against the Auditor to compel him to warrant on a certain fund if it be not shown that said fund has not been exhausted—31 A. p. 142.

A mandamus will issue against the Auditor and other State officers in appropriate cases—42 A. p. 209.

Holders of State warrants drawn against the general fund of any year under the general appropriation act of that year, may contest the validity of other warrants drawn against same fund under a special act, if said fund is shown to be insufficient to pay all warrants drawn against it—42 A. p. 174.

When there is a general appropriation act and a subsequent special appropriation act authorizing a payment out of the general fund "not otherwise appropriated," the special act is subordinate to the general appropriation act—42 A. p. 362.

The Auditor can not be compelled to carry out an act declared unconstitutional by the Supreme Court—32 A. p. 60.

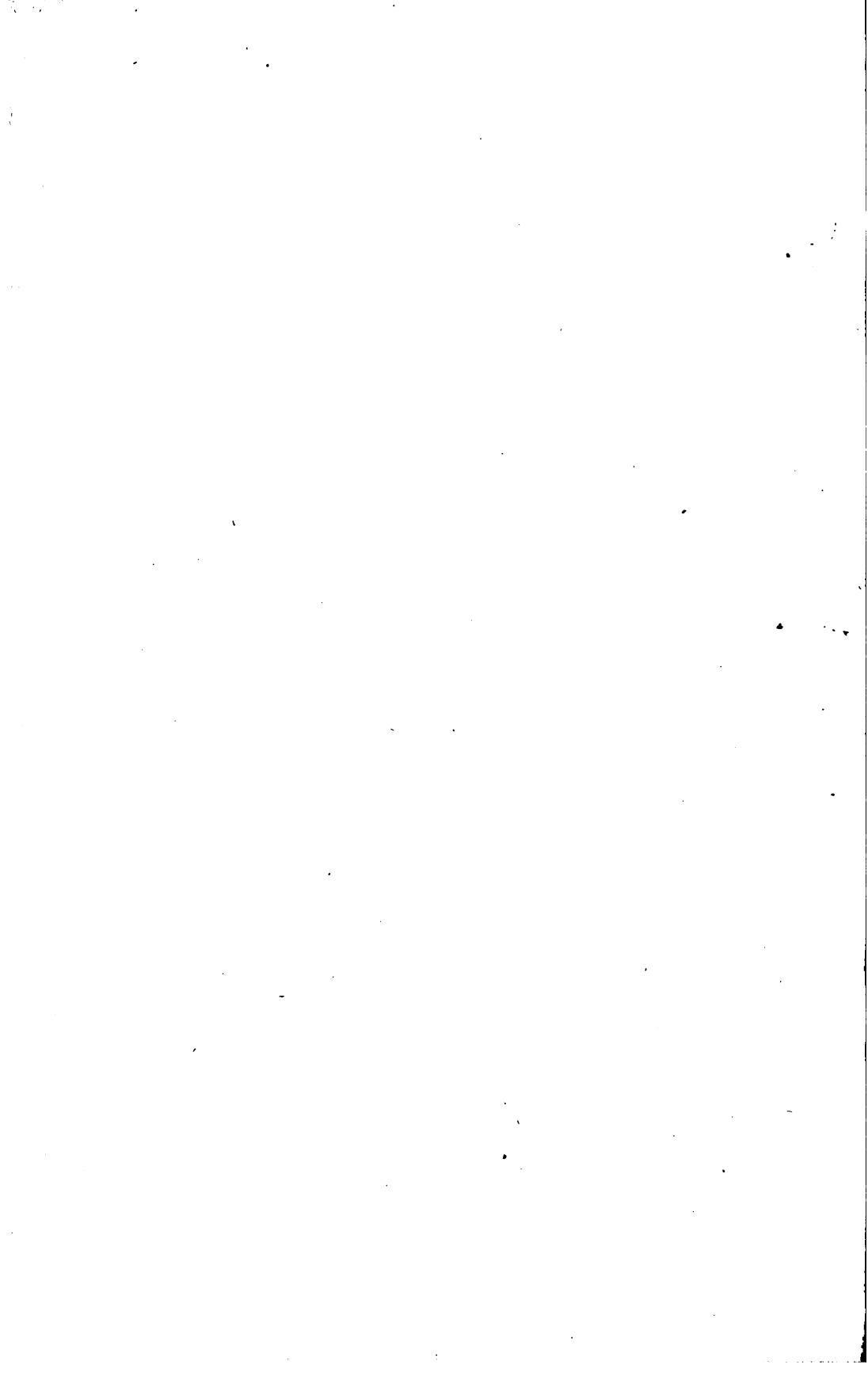
When there is a sum to the credit of the general fund inadequate to pay warrants on file against it, no mandamus can issue ordering the whole amount to be paid to one creditor to the exclusion of the others—32 A. p. 177.

A mandamus will not lie to compel the performance of discretionary duties—32 A. 759.

The Auditor has no power to extend the time fixed by law for the settlement of State tax collectors—31 A. p. 423.

The directions of the Auditor to a tax collector should be followed as the former is the head of the tax collecting department—49 A. p. 1779.

The State has the right to stand in judgment against a defaulting tax collector for levee taxes—49 A. p. 643.



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